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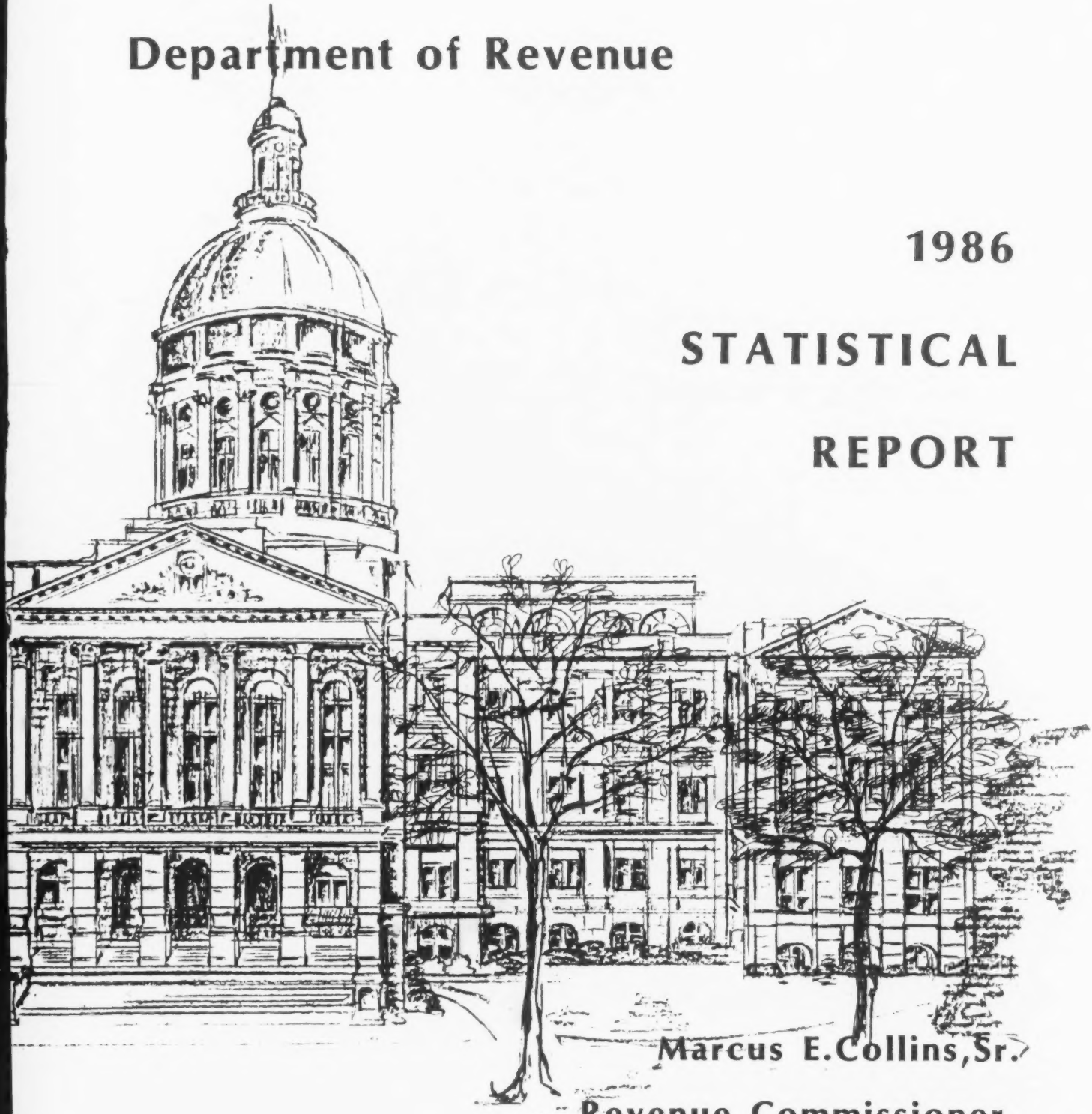
Georgia
Department of Revenue



1986
STATISTICAL
REPORT

Marcus E. Collins, Sr.
Revenue Commissioner

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

December 31, 1986

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1986.

Net collections for the fiscal year ending June 30, 1986, totaled $4,739,023,189.28 which was a $365,051,587.55 increase over the previous year. Both of these figures were slightly less than expected primarily because the rate of inflation was well below the consensus of forecasts.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins Sr.

Marcus E. Collins, Sr.
Commissioner

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FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle, and property digest information found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue.

An additional 1% was added in Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and forty seven million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated three hundred and ninety million dollars in revenue for 133 county governments, 374 municipal governments and nine county school districts during the past fiscal year.

A special 1% Sales Tax began July 1, 1985 and produced ninety two million dollars for 26 county government participants during the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 9, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today two-thirds of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1984 returns show that 47% of the average Georgian's income was subject to an average 4.8% rate of income taxation for an effective tax rate of 2.3% of total personal income The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.6 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes,finally relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. The battle for third largest state revenue producer has been won by the corporation income tax in four of the last six fiscal years over the old reliable motor fuel tax. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is under 2% of the Department's collections and almost equals the combined state collections of liquor and beer. Pages 1, 7, 8, and 20 show detailed cigarette collection data.

LIQUOR,BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks. These are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made between January 1 and April 1 each year - the earlier the better. Motor vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29, 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1985 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 172 utility systems consisting of: 23 Railroad, 43 Telephone, 53 Electric, 2 Gas, 24 Municipal Gas, 6 Pipeline, and 21 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner	**Marcus E. Collins, Sr.**	Cover and Charts	Marta Crane
Research Associate . . .	Paul Mangold	Composer	Ruth Nation

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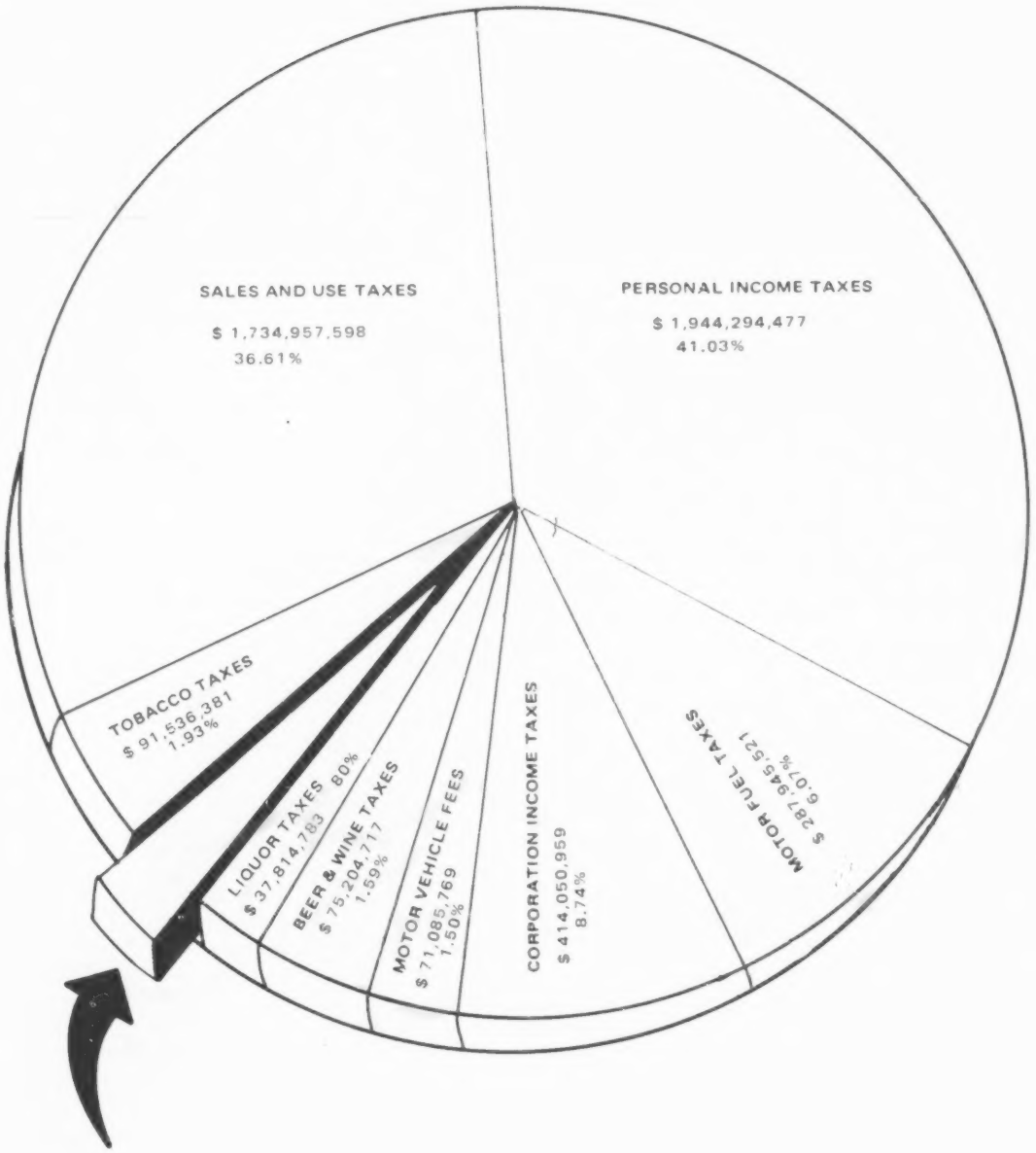
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1986
TOTAL $ 4,739,023,189



$ 82,132,984
1.73%
Estate - $ 25,798,022
Property - $ 15,377,769
Corp. Franchise - $ 13,776,334
Alcoholic Beverage License - $ 1,741,375
Motor Carrier Fees - $ 2,799,978
Other Licenses & Fees - $ 16,276,749
1% Sales Tax Coll. - $ 6,362,757

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Deputy for Tax Policy, Room 410, Phone 4016
Budget Officer, Room 425, Phone 6676
E.E.O. Officer, Room 425, Phone 6708
Hearing Officer, Room 401, Phone 4232
Information, Room 434, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research, Room 401, Phone 4234
Training Officer, Room 724, Phone 0568

CENTRAL AUDIT DIVISION

Director, Room 825, Phone 4200
Supervisors, Room 822, Phone 4200
Audit Staff, Room 823, Phone 4322

ELECTRONIC DATA PROCESSING DIVISION

Director, Room 1616, West Tower, Phone 3750

FIELD SERVICES DIVISION

Director, Room 815, Phone 2363
Administrative Office, Room 815, Phone 2363
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Returned Checks, 900 S. Tower CNN Center, Phone 0880

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager, - P.O. Box BB		439-4241
ATHENS - 550 Hawthorne Avenue	GIST	241-6058
William L. Crowe, Manager, P.O. Box 1843		542-6058
AUGUSTA - 1054 Claussen Road	GIST	337-1870
Interstate West Office Park, Suite 310		737-1870
S. Wilson Folk, Manager, P.O. Box 11706		
COLUMBUS 307 - 15th Street, Room 215	GIST	259-7451
J.R. Webster, Manager, P.O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Bryan Ellis, Manager, P.O. Box 6004		295-6061
DOUGLAS - 111 N. Coffee Avenue	GIST	347-4270
Michael Forsyth, Manager, P.O. Box 918		384-1794
MACON - 2153 Vineville Avenue	GIST	321-6055
Tony Wood, Manager, P.O. Box 4368		744-6055
SAVANNAH - 6606 Abercorn Street	GIST	362-2140
Robert M. Goolsby, Manager, P.O. Box 13547		356-2140
TUCKER - 2082 East Exchange Place	GIST	230-5600
Harry L. White, Manager, Suite 120		493-5600

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 815, Phone 4252
Licenses, Room 815-0, Phone 4260
Enforcement, North Region, Tucker, Suite 102
2082 East Exchange Place, Phone 493-5681
Enforcement, South Region, Macon
2153 Vineville Avenue, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 814, Phone 3403
Assistant Director, Room 414, Phone 4022
Procurement, Room 814, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing, Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 710-F, Phone 4318
Office Audit, Room 713, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 709-A, Phone 6865
Review & Assessment, Room 711, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 700, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4121
Title Information, Room 119, Phone 4100
Tag Information, Room 119, Phone 4100

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4250
Motor Vehicle Assessments, Room 405, Phone 4108
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

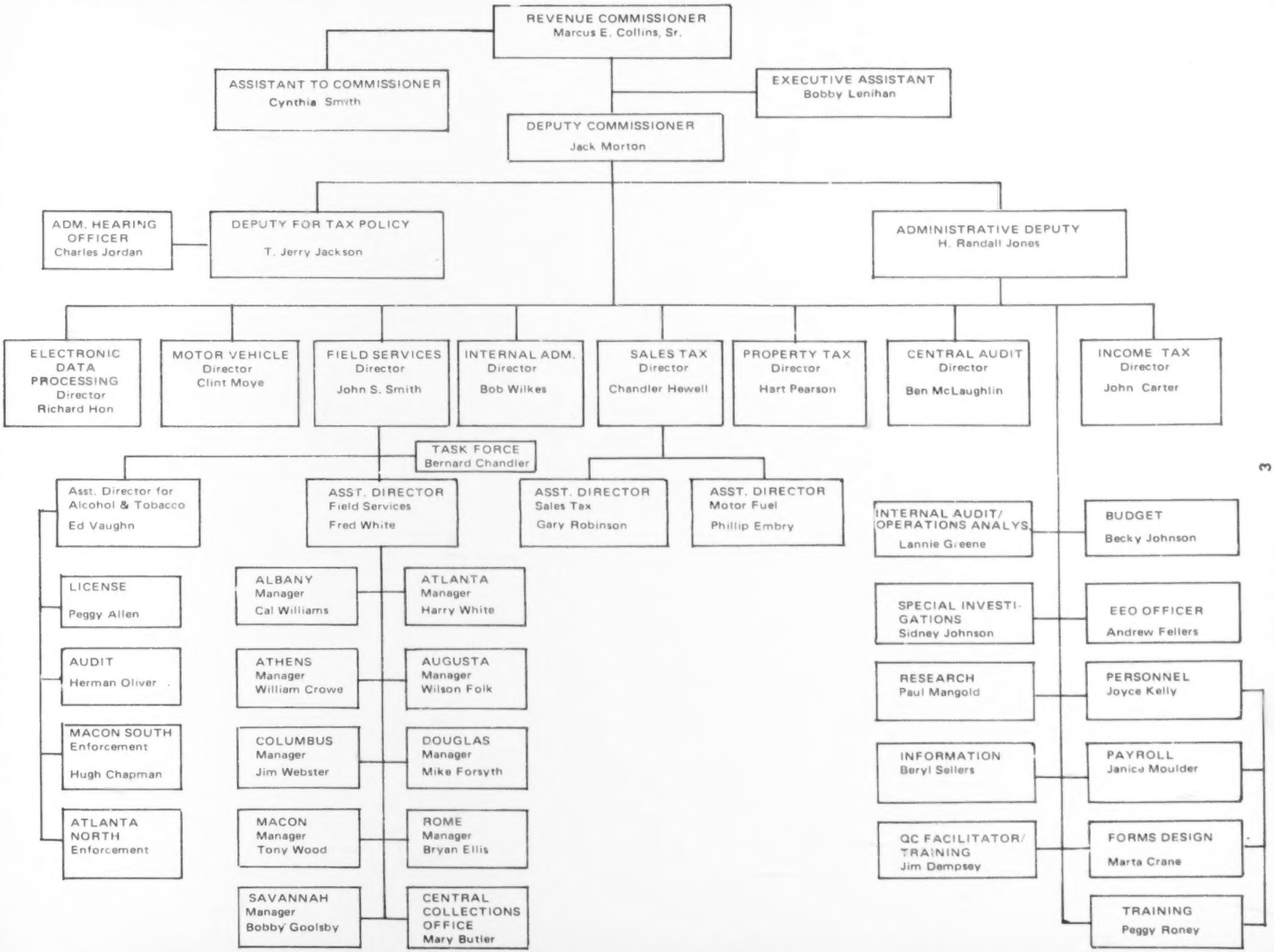
Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section Room 311, Phone 4080
Post Audit Section, Room 305, Phone 4089

MOTOR FUEL TAX UNIT

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 417, POhone 4054
Truck Permits, Room 413, Phone 4058

DEPARTMENT OF REVENUE

GOVERNOR



ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioners, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

ELECTRONIC DATA PROCESSING

Maintains and enhances computer application programs and systems for all areas of tax administration of the Revenue Department. Develops new application programs as requested.

Provides primary data entry support for the individual income and intangible tax systems. Provides data entry back-up support to other tax systems.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA and Local Option Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Unit is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Unit issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1986

Collections by the Department of Revenue for the fiscal year totaled $4,739,023,189 for State purposes. This was an increase of $365,051,587 or 8.3% over the previous fiscal year. In addition, the Department's Sales and Use Tax Division collected $630 million for distribution to MARTA, Local Option and Special Purpose County Districts.

Commissioner Marcus E. Collins, Sr. was the recipient of the 1986 State Government Service Award presented by the Georgia Municipal Association. Commissioner Collins was presented the award at the Association's recent annual convention in Savannah for his service to cities. The award is the highest Honor the Association bestows in the area of state government.

At the beginning of the fiscal year on July 1, 1985, two changes became effective in the Sales and Use Tax Act. The exemption of prescription drugs, eyeglasses and contact lenses reduced sales tax revenue approximately fifteen million dollars or almost one percent of total state sales tax collections. A Special one percent local tax was added to the complex Sales and Use Tax reporting system. The maximum combined rate of the general Sales and Use Tax Act is five percent, of which three percent is the statewide rate. No more than two percent from other sales taxing districts can be added at the sub-state level.

The scope of the Georgia Sales and Use Tax Act has expanded dramatically in the last fifteen years. Only minor adjustments to the Sales Tax system were made over the first twenty one years from March, 1951 to April of 1972. On April 1,1972, a one percent MARTA tax was implemented in Fulton and DeKalb counties. Collections of the MARTA tax show that about 25% of the transactions subject to the State three percent sales tax are in the MARTA tax jurisdiction.

The Local Option Sales Tax began on April 1, 1976. Collections of this tax for the first full fiscal year of operations in FYE 1977 indicate the tax began in counties comprising 18% of the statewide sales tax base. None of the larger metropolitan Atlanta counties adopted the Local Option Sales Tax during the first year. In fiscal year 1986, there were a total of 140 counties with a Local Option Sales Tax levy. These 140 counties effectively taxed 68% of the statewide sales tax base in 1986.

The Special Sales Tax began July 1, 1985, when it was implemented in Cobb County. Several counties have levied tax in the succeeding calendar quarters and by the end of FYE 1986 a total of twenty-six counties were utilizing the Special Purpose Sales Tax. The increase in the number of counties adopting the Special Sales has shown a growth rate similar to that of the early growth period of the Local Option Sales Tax. Tax collections for the Special tax equalled 16% of Statewide sales tax base during the first year and will easily reach a rate of more than 32% of the system base during the current fiscal year.

EFFECTIVE TAX RATE OF MARTA, LOCAL AND SPECIAL SALES TAX SYSTEMS

FYE	M/L/S RECEIPTS	MARTA	LOCAL	SPECIAL	SUB-TOTAL	STATE TOTAL
1973	$ 38,745,249	.24CENT			.24CENT	3.24CENTS
1974	42,643,426	.24CENT			.24CENT	3.24CENTS
1975	51,391,230	.27CENT	-		.27CENT	3.27CENTS
1976	58,766,106	.26CENT	.02CENT		.28CENT	3.28CENTS
1977	101,542,022	.26CENT	.18CENT		.44CENT	3.44CENTS
1978	139,199,256	.26CENT	.27CENT		.53CENT	3.53CENTS
1979	187,865,178	.26CENT	.37CENT		.63CENT	3.63CENTS
1980	226,953,016	.27CENT	.41CENT		.68CENT	3.68CENTS
1981	258,244,757	.27CENT	.43CENT		.70CENT	3.70CENTS
1982	290,707,334	.27CENT	.46CENT		.73CENT	3.73CENTS
1983	325,462.016	.27CENT	.50CENT		.77CENT	3.77CENTS
1984	443,757,230	.26CENT	.65CENT		.91CENT	3.91CENTS
1985	492,819,995	.25CENT	.66CENT	-	.91CENT	3.91CENTS
1986	636,275,655	.26CENT	.68CENT	.16CENT	1.10CENTS	4.10CENTS

TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1986

(Net of commissions and refunds)

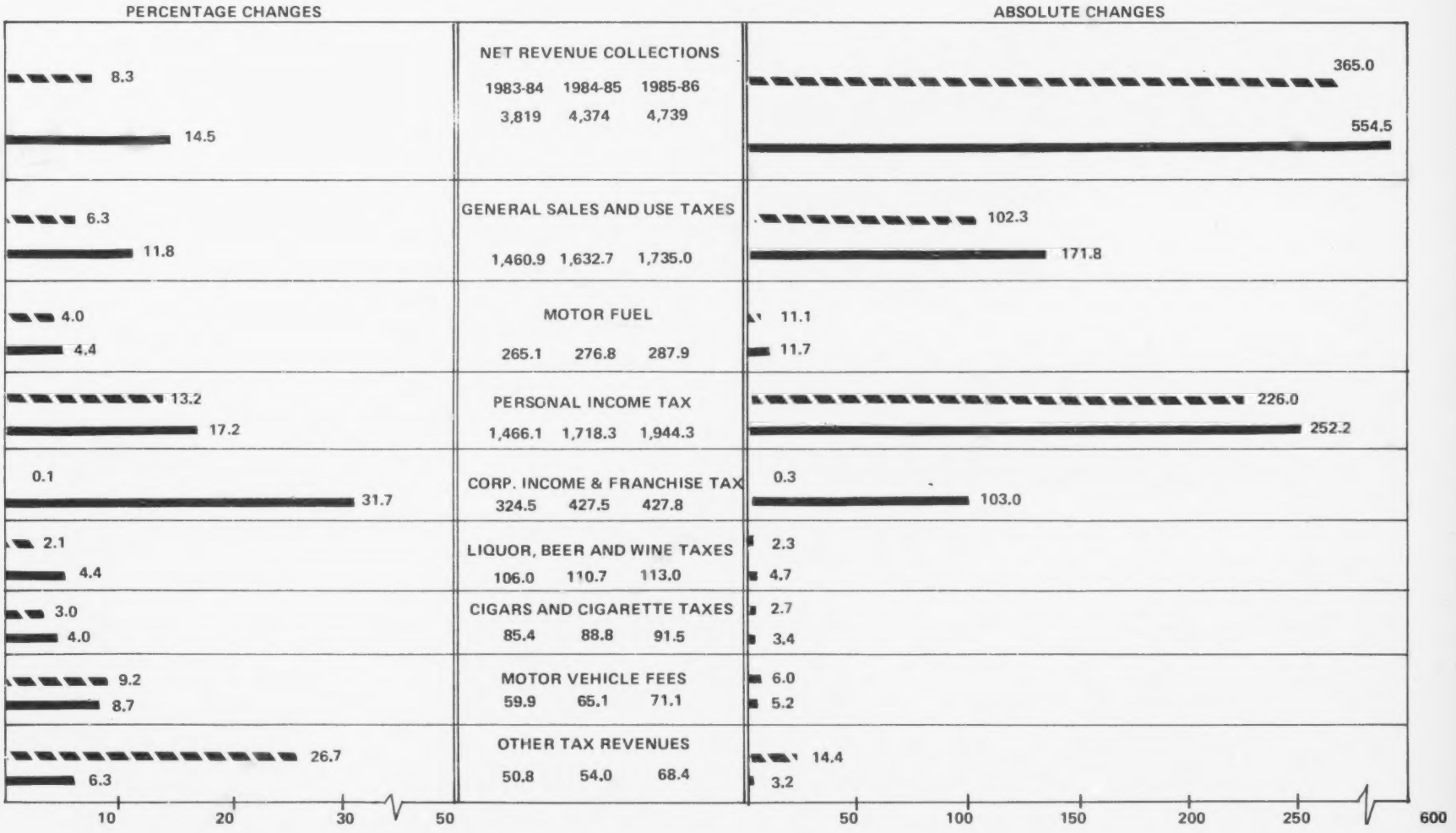
FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1955	$ 226,226,195	1971	$ 949,145,999
1940	44,170,069	1956	283,154,154	1972	1,145,093,584
1941	40,379,613	1957	300,953,308	1973	1,298,983,504
1943	57,062,383	1958	303,086,565	1974	1,454,888,357
1944	55,258,565	1959	321,701,575	1975	1,485,596,516
1945	56,905,582	1960	352,008,363	1976	1,607,948,444
1945	58,347,067	1961	374,423,310	1977	1,826,490,242
1946	75,483,028	1962	383,717,913	1978	2,094,166,147
1947	92,519,170	1963	422,532,658	1979	2,353,857,341
1948	101,587,629	1964	468,242,593	1980	2,624,812,872
1949	102,947,474	1965	523,598,667	1981	2,911,453,072
1950	117,893,677	1966	585,583,839	1982	3,161,547,531
1951	145,306,177	1967	641,167,446	1983	3,389,302,926
1952	220,504,541	1968	703,269,838	1984	3,818,550,405
1953	210,038,057	1969	795,124,610	1985	4,373,971,602
1954	216,092,267	1970	904,279,429	1986	4,739,023,189

MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1983	FYE 1984	FYE 1985	FYE 1986	FYE 1987
July	$211,195,445	$223,621,148	$283,875,687	$333,428,533	$356,467,733
August	283,085,622	301,847,643	360,573,600	392,731,514	410,794,057
September	297,874,147	323,816,622	393,668,139	429,844,710	456,548,495
October	245,797,854	275,537,918	317,686,167	344,149,885	360,678,714
November	285,582,342	320,935,132	360,907,851	390,228,463	415,510,516
December	268,845,385	303,239,151	348,245,109	378,281,826	
January	310,824,668	360,229,668	405,621,310	439,926,507	
February	256,495,240	291,519,328	342,979,881	373,288,790	
March	233,353,426	263,516,938	293,212,518	318,954,307	
April	338,776,776	381,848,311	440,335,598	460,589,707	
May	327,874,436	381,946,321	437,196,212	458,405,059	
June	336,123,390	394,805,303	389,252,914	435,560,031	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.—CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEARS ENDED IN 1984, 1985, AND 1986
(Dollars Amounts in Millions)



* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

LEGEND

FYE 1985 TO FYE 1986

FYE 1984 TO FYE 1985

TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1984, 1985 AND 1986

(Net of Commissions and Refunds (1)

		Dollar amounts for fiscal years ending June 30		
		1984	1985	1986
Motor fuels	(2)	264,601,335.68	277,312,442.68	287,931,602.38
Cigar and cigarette		85,399,349.62	88,763,649.51	91,536,381.26
Liquor		38,361,446.12	38,748,159.72	37,814,783.28
Beer		55,100,650.01	58,310,270.16	59,662,899.27
Wine		12,492,722.86	13,634,525.09	15,541,817.57
SELECTIVE SALES TAX		455,955,504.29	476,769,047.16	492,487,483.76
GENERAL SALES AND USE TAXES	(4)	1,460,905,430.06	1,632,726,816.52	1,734,957,597.87
PERSONAL INCOME TAXES		1,466,065,619.19	1,718,317,032.50	1,944,294,477.39
Financial Institutions occupation tax		2,474,224.30	2,968,413.89	3,844,966.19
Corporation license (franchise taxes)		10,986,582.07	12,268,788.93	13,776,334.50
Corporation income taxes		313,486,094.63	415,282,899.47	414,050,958.74
CORPORATION INCOME AND LICENSE TAXES		326,946,901.00	430,520,102.29	431,672,259.43
License tags	(3)	54,352,537.42	58,601,157.23	61,196,959.20
Title registration fees		5,512,385.00	6,488,530.30	9,888,809.50
MOTOR VEHICLE FEES		59,864,922.42	65,089,687.53	71,085,768.70
ESTATE TAXES		13,715,897.76	15,561,896.55	25,798,021.66
General Property digest (real and tangible personal)		13, 156,340.68	11,364,169.66	13,046,124.21
Public utilities, ad valorem tax		1,256,398.02	1,457,301.77	1,189,128.39
Public Service Commission (utility fees)		559,756.84	560,120.31	555,717.80
Intangible property tax		59,804.79	83,556.82	100,725.24
Intangibles, recording fees		216,830.84	248,750.23	295,119.66
Interest and other property tax revenues		128,121.75	232,211.06	190,953.86
PROPERTY TAXES		15,377,252.92	13,946,109.85	15,377,769.16
Fuel (mileage tax)		479,098.88	(-) 462,269.08	13,918.64
Motor fuel truck fees		2,247,773.17	2,397,364.37	2,799,977.76
Highway use tax		1,642,024.26	2,689,971.83	IN ESCROW
MOTOR CARIERS, TAXES AND FEES		4,368,896.31	4,625,067.12	2,813,896.40
Liquor dealers, licenses		436,350.00	375,125.00	436,850.00
Beer dealers, licenses		749,975.00	719,825.00	743,350.00
Cigar and cigarette dealers, licenses		9,850.00	12,530.00	11,400.00
Wine dealers, licenses		534,725.00	519,825.00	561,175.00
Motor fuel distributors' fees		6,970.00	7,505.00	8,425.00
Contractors fees		5,110.00	4,960.00	3,300.00
Property transfer fees		80,907.93	94,250.97	120,477.00
Local Sales Tax 1% collection fees		4,437,572.30	4,928,199.95	6,362,756.55
Other collections		9,088,520.86	9,753,621.29	12,288,181.36
OTHER TAXES OR FEES		15,349,981.09	16,415,842.21	20,535,914.91
TOTAL NET REVENUE COLLECTIONS		3,818,550,405.04	4,373,971,601.73	4,739,023,189.28

(1) Commissions authorized by law for collecting and assessing totaled $51,287,195.18 in FYE 1984, $56,638,476.89 in FYE 1985 and $59,799,574.39 in FYE 1986. Refunds paid through the Department of Administrative Services totaled $355,831,370 in FYE 1984, $356,687,207.01 in FYE 1985 and $394,883,415.12 in FYE 1986.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuel Sales Tax of $103,744,666.27 in FYE 1984, $103,655,198.05 in FYE 1985 and $102,108,104.28 in FYE 1986.

CHART 2.

TEN-YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE

(Fiscal year ended June 30 of year shown)

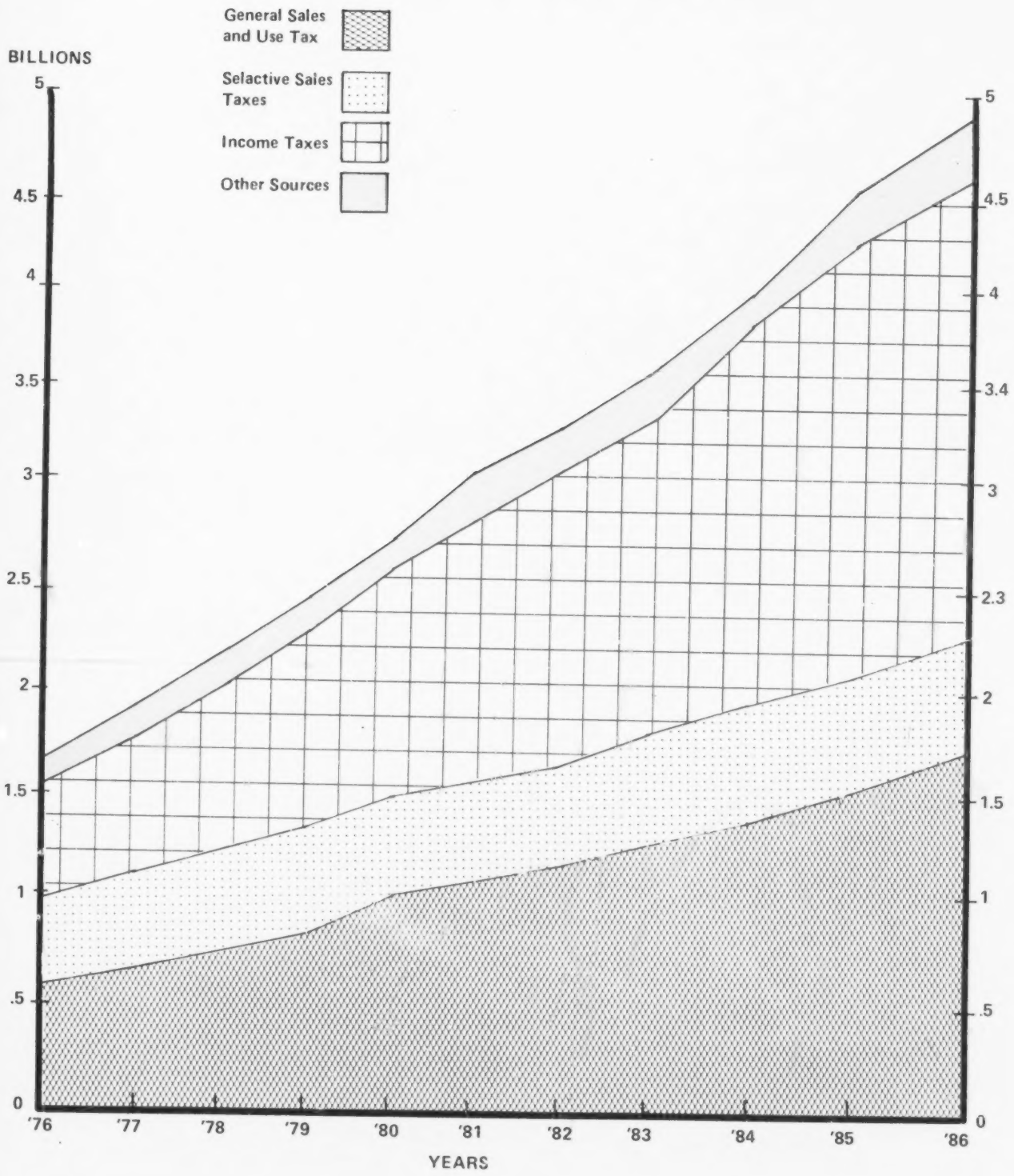


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1976 — 1986
(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1976	1,607	65	1,672	619	425	546	82
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3,389	110	2,499	1,271	507	1,581	140
1984	3,819	126	3,945	1,461	537	1,780	167
1985	4,374	142	4,516	1,633	568	2,134	181
1986	4,739	157	4,896	1,735	591	2,358	212
1976	96.1%	3.9%	100%	37.0%	25.4%	32.7%	4.9%
1986	96.8%	3.2%	100%	35.4%	12.1%	48.2%	4.3%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4. — COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1970 TO 1986

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1970	14,338	12.4	164,553*	18.2	1.468
1971	15,453	7.8	183,353	11.4	1.462
1972	16,613	7.5	232,785	27.0	3.600
1973	18,761	12.9	285,091	22.5	1.744
1974	21,157	12.8	340,705	19.5	1.523
1975	23,156	9.4	373,454	9.6	1.021
1976	24,734	6.8	413,188	10.6	1.559
1977	27,576	11.5	495,616	20.0	1.739
1978	30,358	10.1	604,084	21.9	2.169
1979	35,324	16.4	729,479	20.8	1.268
1980	39,773	12.6	872,836	19.7	1.563
1981	45,812	15.2	1,037,181	18.8	1.237
1982	51,871	13.2	1,181,832	13.9	1.053
1983	55,935	7.8	1,342,051	13.6	1.744
1984	61,263	9.5	1,466,066	9.2	.968
1985	68,910	12.5	1,718,317	17.2	1.376
1986	74,960	8.8	1,944,294	13.2	1.500

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1.000 would indicate identical rates of change for income and tax yield.

Sources: U.S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

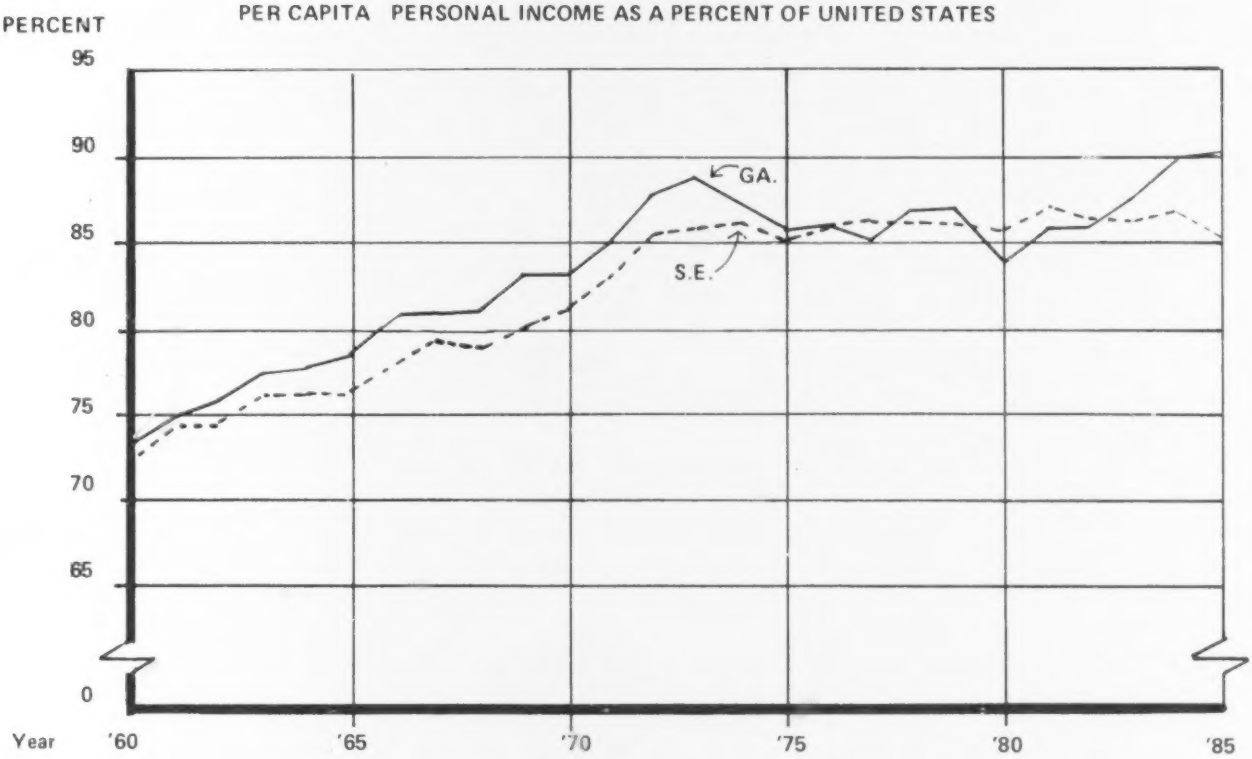
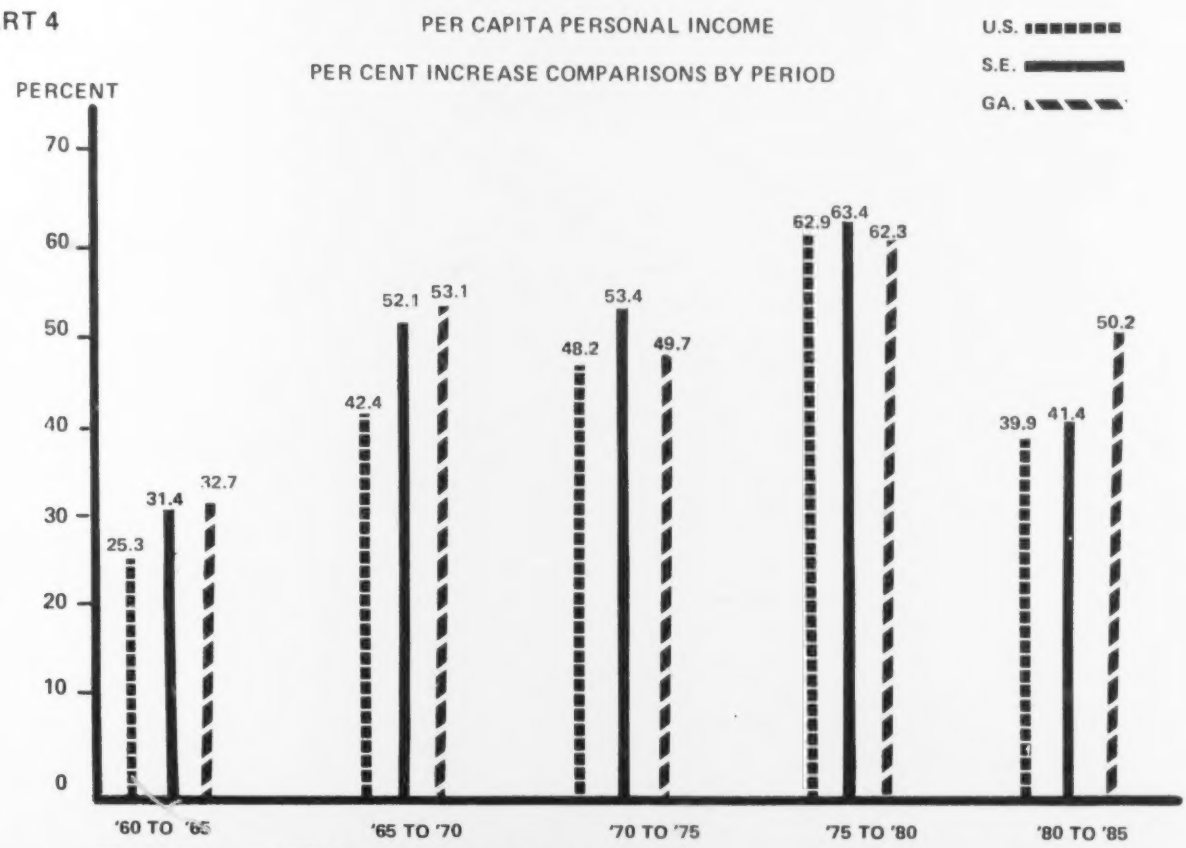


CHART 4

PER CAPITA PERSONAL INCOME

PER CENT INCREASE COMPARISONS BY PERIOD



SOURCE: August 1986 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

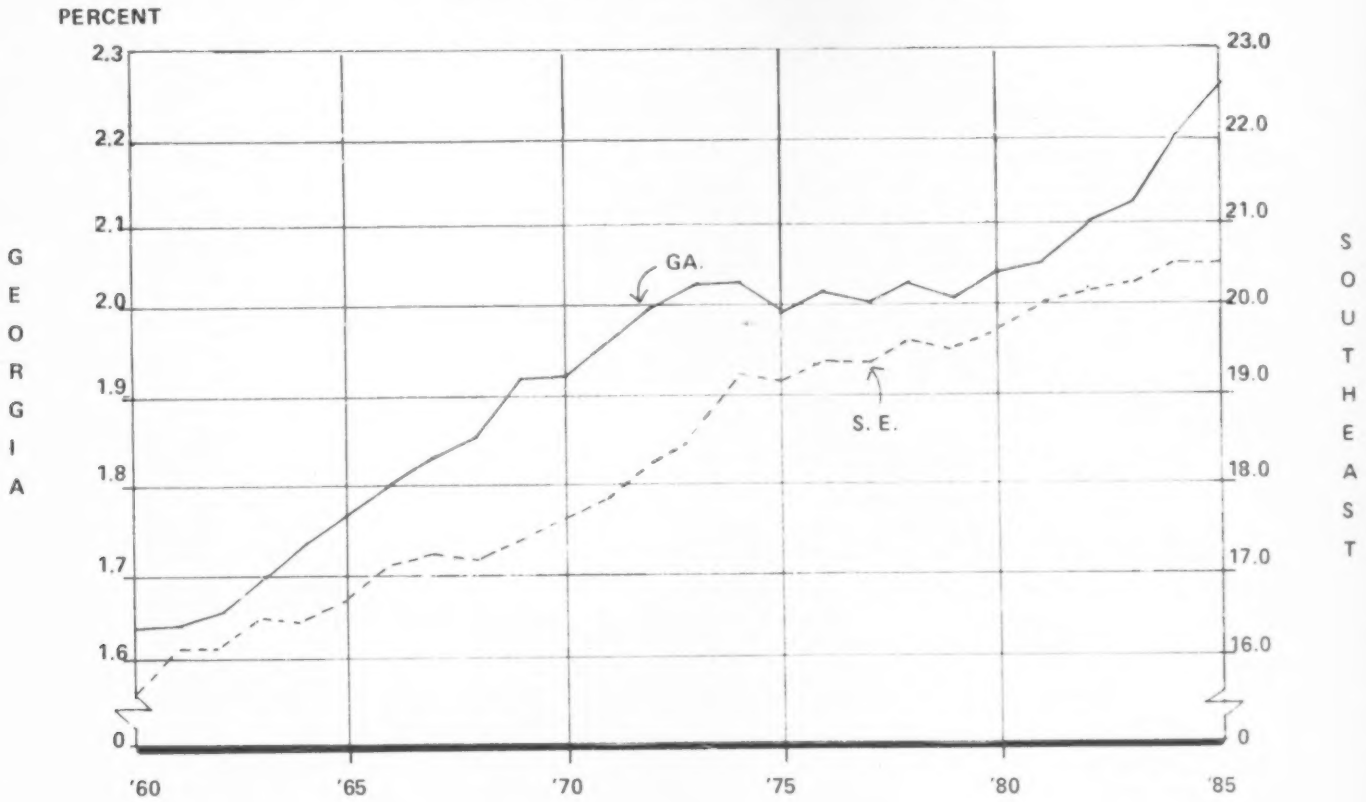
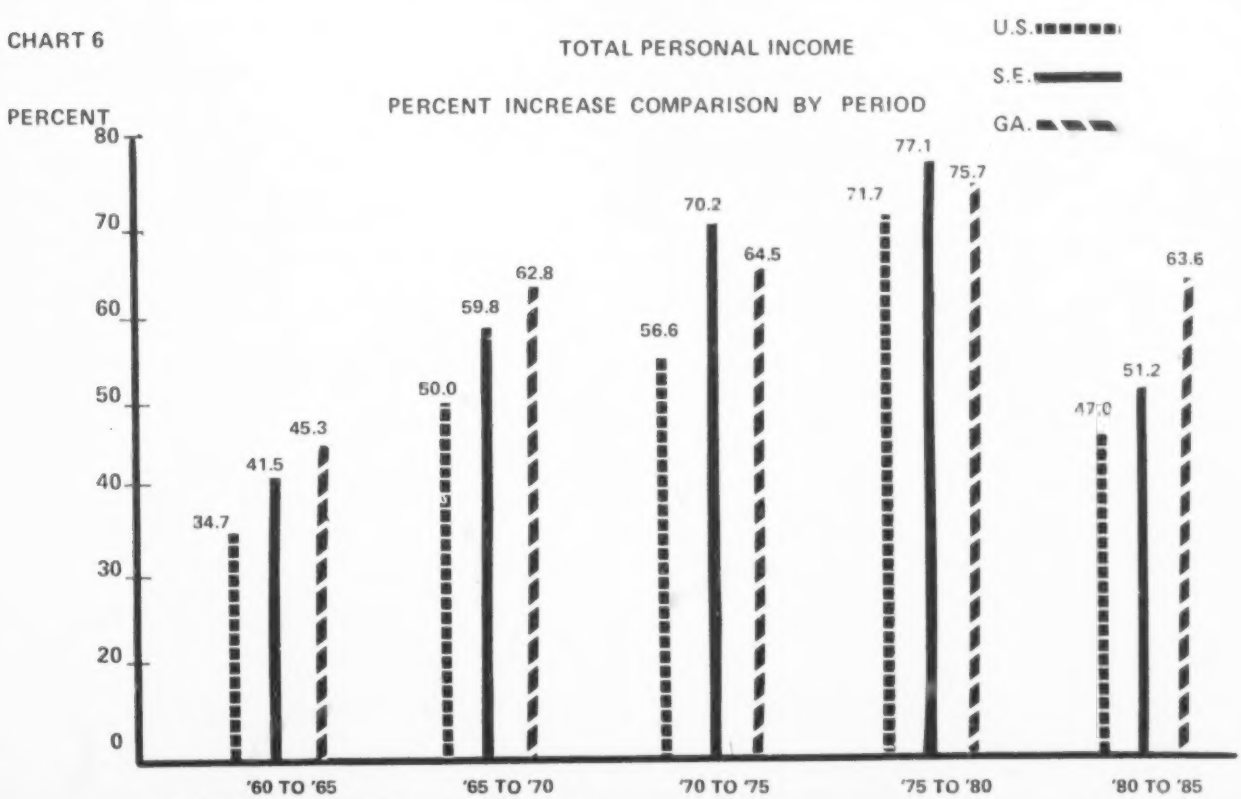


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

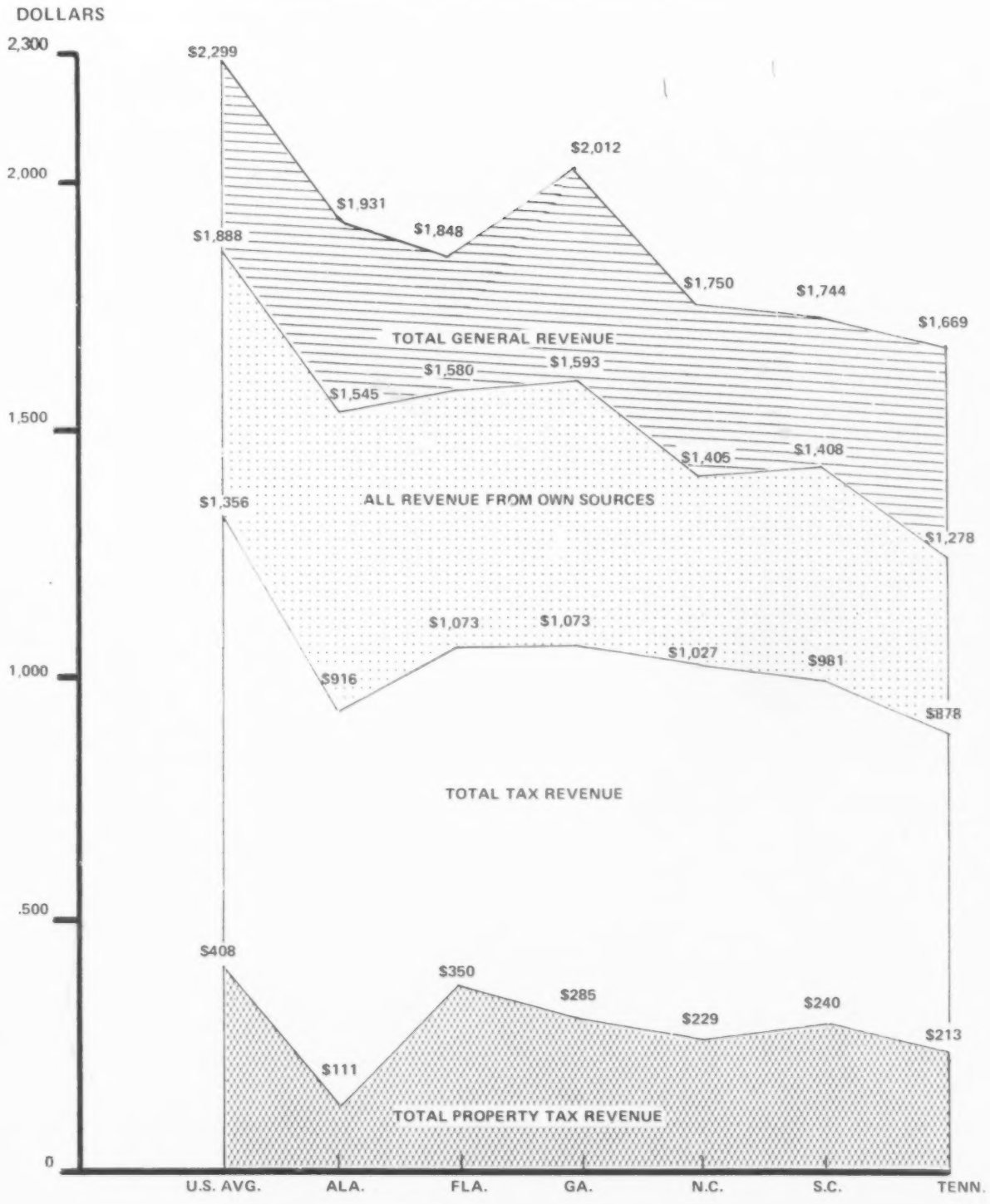


SOURCE: August 1986 Survey of Current Business

CHART 7

PER CAPITA AMOUNTS OF SELECTED ITEMS

1983-84 STATE AND LOCAL REVENUE COMPARISONS

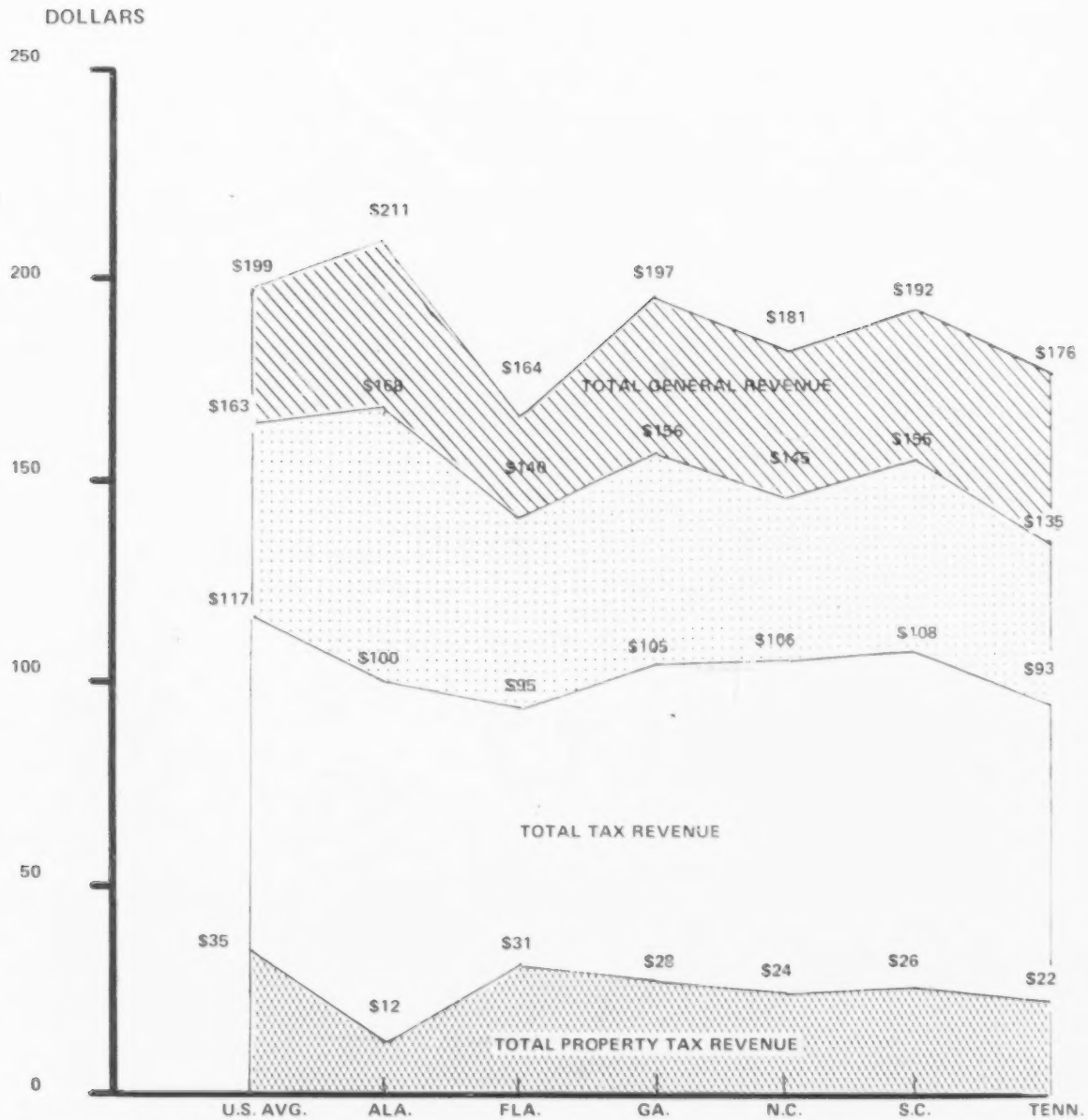


SOURCE: GOVERNMENT FINANCES / GF 84 NO. 5 – BUREAU OF THE CENSUS

GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

CHART 8

1983-84 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF – 84 NO. 5 – BUREAU OF THE CENSUS

Table 1. — SALES AND USE TAX REVENUES BY BUSINESS GROUP,
FISCAL YEAR ENDED JUNE 30, 1986
(Because of rounding, detail may not add to totals)

TOTAL ALL GROUPS	$ 1,728,536,547.63
Accounting adjustments net	6,421,050.24
TOTAL "NET COLLECTIONS"	1,734,957.587.87
Vendor's discount	51,155,452.84
Adjusted total revenue	1,786,113,050.71

NOTE; Data is for 3% State rate, excludes 1% for local areas.

TABLE 2.—ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1985 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1977 = 100)					
			SALES TAX			USE TAX		
			1983	1984	1985	1983	1984	1985
Food	338,283,580	3,220,407	187	208	210	243	290	305
Apparel	41,094,685	129,229	184	205	222	730	354	305
General Merchandise	221,410,887	3,662,256	166	192	201	222	282	287
Automotive	306,509,758	5,919,307	178	202	217	114	209	297
Furniture, home furnishings, etc.	96,609,789	4,379,663	213	261	297	173	521	637
Lumber, building, contractors	117,497,286	13,428,525	281	365	413	60	74	81
Services	117,421,273	4,232,866	194	230	260	323	317	390
Manufacturers	67,876,945	43,532,731	168	200	224	178	218	210
Utilities (including transportation)	144,832,137	72,311,182	216	237	229	203	235	233
All other (Miscellaneous)	80,432,238	12,722,937	194	228	238	110	169	196
TOTAL	1,551,968,622	163,539,123	190	218	233	160	197	202

***Adjusted gross sales tax receipts relate directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.**

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647,850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896
1982	2,037,512	36,730,568,217	25,559,712,006	1,198,733,931
1983	2,100,137	40,189,744,005	28,255,634,758	1,345,337,541
1984	2,220,361	44,832,426,607	32,142,678,582	1,555,489,821

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	— 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772
1982	15,493	2,476,229,786	2,130,370,855	129,798,035
1983	62,625	3,459,175,788	2,695,922,752	146,603,610
1984	120,224	4,642,802,826	2,887,043,824	210,152,280

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	– 0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%
1982	0.77%	7.23%	9.09%	12.14%
1983	3.07%	9.42%	10.55%	12.23%
1984	5.73%	11.55%	13.76%	15.62%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1986

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCT (1,000G)	
Gasoline	3,196,417
Diesel fuel	675,755
Liquefield	14,482
Total, motor fuels	3,886,654
TAX REVENUES BY PRODUCT (DOLLARS	
Gross collections	
Gasoline	239,354,081.74
Diesel fuel	50,848,275.00
LPG	1,052,366.00
Subtotal	291,254,722.74
Penalties and interest	346,207.17
Total	291,600,929.91
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,736,660.11
Diesel fuel	360,667.00
LPG	6,920.00
Total	2,104,247.11
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,565,080.42
Tax revenue, motor fuels, net of commissions and refunds	287,931,602.38

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	4,401,962.36
Interest and penalties	22,774.34
Subtotal	4,424,736.70
Adjustments (refunds, etc.)	4,410,818.06
Net receipts, mileage tax	13,918.64
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1985 decals	103,659.00
Gross fees, 1986 decals	1,570,053.00
Subtotal	1,673,712.00
Adjustments, net	1,126,265.76
Net receipt, motor fuel truck fees	2,799,977.76
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	
Highway and use trips fees	
Adjustments, net	
Net receipts, highway use tax	IN ESCROW
Total net receipts motor carriers tax and fees	2,813,896.40
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	8,425.00

TABLE 5 — GEORGIA PERSONAL INCOME TAX —— RETURNS BY INCOME CLASS — -- 1984 INCOME

GA A G I	NO RETS.	% TOT RETS.	NET TAXABLE INC.	% TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO DEP.
OVER 100,000	21,821	1.0	3,165,073,886	9.8	145,047.15	201,303,213	9,225.21	38,707
OVER 50,000	125,771	5.7	3,076,265,677	18.9	48,312.14	335,536,679	2,667.84	190,628
OVER 30,000	349,242	15.7	9.664,686,315	30.1	27,673.32	492,606.724	1,410.51	463,279
OVER 25,000	153,622	6.9	2,930,985,630	9.1	19,079.20	137,434,742	894.63	177,547
OVER 20,000	183,381	8.3	2,757,919,225	8.6	15,039.29	121,582,345	663.00	188,668
OVER 15,000	232,923	10.5	2,558,323,634	8.0	10,983.56	100,599,635	431.90	207,166
OVER 14,000	55,910	2.5	492,148,276	1.5	8,802.51	17,501,730	313.03	45,130
OVER 13,000	58,872	2.7	474,877,397	1.5	8,066.27	17,372,637	295.09	46,822
OVER 12,000	62,411	2.8	459,609,283	1.4	7,364.24	14,788,695	236.96	48,032
OVER 11,000	65,181	2.9	430,681,729	1.3	6,607.47	13,207,808	202.63	49,108
OVER 10,000	67,885	3.1	396,029,693	1.2	5,833.83	11,446,736	168.62	48,838
OVER 9,000	69,976	3.2	354,015,059	1.1	5,059.09	9,477,950	135.45	47,745
OVER 8,000	71,598	3.2	300,270,877	.9	4,193.84	7,391,812	103.24	46,576
OVER 7,000	71,138	3.2	236,875,356	.7	3,329.80	5,211,049	73.25	44,449
OVER 6,000	69,338	3.1	177,036,995	.6	2,553.25	3,410,889	49.19	39,890
OVER 5,000	67,386	3.0	123,701,004	.4	1,835.71	1,977,445	29.35	32,108
OVER 4,000	66,060	3.0	74,662,577	.2	1,130.22	1,075,144	16.28	26,309
OVER 3,000	64,445	2.9	43,890,950	.1	681.06	479,795	7.45	18,711
OVER 2,000	59,131	2.7	8,941,842	.0	151.22	135,862	2.30	13,229
OVER 1,000	54,949	2.5	4,746,683	.0	86.38	77,003	1.40	9,254
TO 1,000	249,321	11.2	1,411,936,494	4.4	5,663.13	62,868,928	252.16	137,499
TOTALS	2,200,361		32,142,678,582		14,476.33	1,555,489,821	700.56	1,919,694

COUNTY NO TOT

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI	2077,596	45,327,018,048
ADJ TO FED	23,267	96,805,904
ADJ TO FED	463,537	587,800,149CR
GA. AGI	2077,083	44,832,426,607
DEDUCTIONS	2083,725	8,741,204,909
ITEMIZED	826,427	6,081,394,926
WITHHELD	1925,339	1,493,071,972
CR FROM EST	125,739	184,314,413
LOW INC CR	39,835	765,536
TOTAL CREDIT	2025,224	1,696,959,016
NO. G2S FOUND	2873,313	
NO DEPENDS	1919,694	
TP OVER 65	181,399	
ADJUSTMENTS	31,667	3,341,539

STATISTICS FOR 1984 - SECTION 1 - BY COUNTY

FOR OTHER YRS.	NUMBER	$ AMOUNT
TOTAL RETURNS	34,332	
TOTAL TAX	11,256	3,247,438
TOTAL WITHHELD	26,229	5,459,832
TOTAL PENALTY	10,360.	710,941
TOTAL INTEREST	10,326	609,021
	RESIDENT RETS	NON–RES RETS
JOINT	1016,310	53,014
SEPARATE	25,708	2,541
SINGLE	829,995	21,296
HEAD-3000	247,700	5,180
HEAD–1500	18,341	1,016

Table 6.—DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1986

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 59,450,181.76
Fines and forfeitures	212,717.51
Total	59,662,899.27
CIGAR AND CIGARETTE	
Stamp sales	91,212,363.54
Additional tax	—
Fines and forfeitures	324,017.72
Total	91,536,381.26
LIQUOR	
Stamp sales	37,678,511.93
Additional tax	—
Fines and forfeitures	136,271.35
Total	37,814,783.28
"MOTOR FUELS" (table 4)	287,931,602.38
WINE	
Wine taxes	15,307,661.60
Additional tax	—
Fines and forfeitures	234,155.97
Total	15,541,817.57
TOTAL, SELECTIVE EXCISE TAXES	492,487,483.76

*All figures are net of refunds and commissions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Brewer licenses	$ 2,000.00
Wholesaler licenses	42,000.00
Retailer licenses	681,100.00
Penalties	18,250.00
Net total, beer dealers	743,350.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	8,100.00
Manufacturer representative licenses	3,300.00
Net total, C/C dealers	11,400.00
LIQUOR DEALERS	
Foreign Producer's Licenses	12,400.00
Domestic Producers	2,000.00
Wholesalers licenses & permits	4,400.00
Retailer licenses	368,600.00
Penalties	9,850.00
Net total, liquor dealers	436,850.00
WINE DEALERS	
Manufacturers and Importers	7,150.00
Wholesaler license	49,500.00
Retailer licenses	493,550.00
Penalties	10,970.00
Net total, wine dealers	561,175.00
Other license revenue	108,670.00
NET TOTAL, BUSINESS LICENSES FEES	1,861,445.00

Table 7. — SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1984, 1985 AND 1986

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1984	1985	1986
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	59,864,922	65,089,688	71,085,768.70
Tags, total	54,352,537	58,601,157	61,196,959.20
Sold by counties	31,559,250	37,192,062	36,928,485.50
Sold at State Office	22,793,288	21,409,095	24,268,473.70
Titles, total	5,512,385	6,488,530	9,888,809.50
Sold by Counties	2,285,129	2,287,185	3,805,263.50
Sold at State Office	2,307,246	2,496,102	4,205,877.00
Penalties and Adjustments	920,010	1,705,243	1,877,669.00

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments

Table 8.—NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1983, 1984 AND 1985

SOURCE OF REVENUE	1983	1984	1985
TITLES SOLD, TOTAL NUMBER	1,600,038	1,630,091	1,570,452
By counties	830,956	825,405	725,520
At State Office	769,082	804,682	844,932
LICENSE TAGS SOLD, TOTAL NUMBER	4,594,483	4,909,490	5,041,913
By counties	4,592,026	4,739,558	5,038,158
At State Office	2,457	169,490	3,755
TAGS BY MAJOR CATEGORY			
Passenger cars, total	3,119,523	3,234,126	3,376,026
Motorcycles, total	105,100	109,791	89,556
Trucks, total	1,027,574	1,030,647	1,186,311
Trailers, total	327,000	349,292	379,120
OTHER MOTOR VEHICLE TAGS	15,286	15,702	7,171

Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 - 1985

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	1,045,457
1971	.25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	.25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	.25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	.25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	.25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	.25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265
1983	.25	53,764,924	5,054,863	48,710,061	35,436,602	13,273,459
1984	.25	56,543,394	5,202,576	51,340,817	36,879,455	14,461,362
1985	.25	63,362,425	5,825,500	57,536,925	41,107,746	16,429,179

Note: Because of rounding, detail may not add to totals.

Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1986
(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 13,046,124.21
Public utilities, ad valorem tax --	
Airlines	48,397.70
Railroads	75,337.92
Pipeline	22,784.97
Telephone and telegraph companies	239,759.41
Electric light and power companies	743,901.24
Water and gas companies	39,749.21
Equipment companies	19,197.94
Total, public utilities, ad valorem	1,189,128.39
Intangible recording fees	295,119.66
Intangible property tax	100,725.24
Interest and other property tax revenue	190,953.86
Total	14,822,051.36

TABLE 11.—TABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES AND INTANGIBLES, DOLLARS BY CLASS OF PROPERTY 1984 AND 1985

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	1984	1985	1984 TO 1985
GENERAL PROPERTY			
Real Estate	41,241,480,273	45,743,726,179	4,502,245,906
Motor Vehicles	4,542,995,315	5,400,364,774	857,369,459
Other personal tangible property	9,918,366,417	11,029,814,108	1,110,447,691
Total gross value	55,702,842,005	62,172,905,061	6,470,063,056
Exemptions, Homestead, Agriculture and Freeport	4,327,588,153	4,635,980,000	308,391,847
Total net taxable general property	51,375,253,852	57,536,925,061	6,161,671,209
PUBLIC UTILITIES-GROSS (1)			
Railroads	383,303,000	323,577,000	-59,726,000
Telephones	1,352,457,000	1,260,738,000	-91,719,000
Electric	3,687,671,000	4,178,775,000	491,104,000
Gas	156,248,000	174,465,000	18,217,000
Pipeline	161,745,000	153,440,000	-8,305,000
Flight Equipment	162,559,000	286,053,000	123,494,000
Equipment Car Companies	74,538,000	66,446,000	8,092,000
Total taxable public utilities (1)	5,978,521,000	6,443,494,000	464,973,000
INTANGIBLE PROPERTY DIGESTS (2)			
Stock	7,520,802,460	7,595,867,210	75,064,750
Bonds	2,261,542,460	2,427,549,210	166,006,750
Money	12,436,033,700	13,720,753,700	1,284,720,000
Notes & Accounts Receivable	-25,777,100,800	33,168,383,100	7,391,282,300
Real Estate Mortgage notes Short Term	1,233,587,900	1,211,850,800	-21,737,100
Collateral Security Loans	168,474,720	143,678,400	-24,796,320
Other (patents, copyrights, etc.)	1,631,739,200	2,465,663,600	833,924,400
Total Taxable intangible property (2)	51,029,281,240	60,733,746,020	9,704,464,780
Grand Total Taxable Value (1)	108,383,056,092	124,714,165,081	16,331,108,989

(1) Gross utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) These figures are computer prepared without consideration for charge-offs or refunds.

TABLE 12 – 1984 PERSONAL INCOME TAX DATA – 1984 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts In Dollars)

COUNTY	1984 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Appling	16,565	4,937	30	84,223,150	17,060	56,140,487	2,534,947	513	216
Atkinson	6,534	1,890	29	26,652,091	14,102	16,839,192	736,900	390	237
Bacon	9,742	2,873	29	43,832,441	15,257	27,835,230	1,199,695	418	177
Baker	3,856	1,009	26	14,319,297	14,192	9,102,401	394,163	391	206
Baldwin	37,895	11,990	32	238,519,370	19,893	166,318,783	7,973,170	665	211
Banks	9,117	2,516	28	38,916,308	15,468	25,177,452	1,076,708	428	221
Barrow	23,399	9,222	39	164,673,085	17,857	110,750,267	5,638,335	611	221
Bartow	44,962	17,207	38	319,156,561	18,548	219,911,730	10,261,447	596	206
Ben Hill	17,019	5,342	31	93,562,489	17,515	62,372,007	2,838,850	531	194
Berrien	14,077	4,288	30	72,235,662	16,846	48,281,375	2,171,066	506	201
Bibb	156,664	55,474	35	1,186,951,218	21,396	834,459,981	40,088,133	723	190
Bleckley	10,859	3,535	33	63,200,430	17,878	42,593,360	1,944,386	550	191
Brantley	9,358	2,628	28	41,560,265	15,814	26,679,479	1,164,666	443	222
Brooks	15,811	3,738	24	52,545,272	14,057	32,746,541	1,434,578	384	204
Bryan	11,195	3,651	33	67,143,433	18,390	46,201,992	2,096,417	574	232
Bulloch	37,542	10,749	29	193,862,279	18,035	127,999,538	5,898,097	549	195
Burke	20,552	6,018	29	103,163,284	17,142	69,703,313	3,173,307	527	220
Butts	14,811	4,686	32	79,059,797	16,871	51,854,615	2,328,982	497	200
Calhoun	5,774	1,784	31	26,893,669	15,075	17,268,664	754,918	423	175
Camden	15,658	4,929	31	94,966,707	19,267	64,724,369	3,005,333	610	235
Candler	7,606	2,221	29	33,838,402	15,236	21,059,476	914,095	412	188
Carroll	61,361	22,716	37	418,393,548	18,418	283,568,006	12,978,579	571	202
Catoosa	39,424	10,738	27	209,750,943	19,534	144,454,153	6,575,669	612	204
Charlton	7,784	1,834	24	31,630,734	17,247	21,628,750	937,821	511	194
Chatham	212,596	70,709	33	1,505,309,554	21,289	1,057,994,803	51,330,904	726	189
Chattahoochee	24,121	971	4	11,869,811	12,224	7,853,158	317,915	327	189
Chattooga	22,214	7,554	34	120,036,826	15,890	79,181,792	3,399,970	450	156
Cherokee	60,960	22,050	36	501,544,835	22,746	350,797,693	16,785,670	761	291
Clarke	78,510	26,554	34	509,656,567	19,193	351,916,387	16,645,901	627	191
Clay	3,659	789	22	12,132,478	15,377	8,106,099	368,753	467	174
Clayton	165,630	61,669	37	1,363,119,225	22,104	966,636,242	46,056,227	747	192
Clinch	6,971	1,826	26	31,784,522	17,407	22,398,165	945,572	518	195
Cobb	353,417	150,135	42	3,912,124,695	26,057	2,876,277,851	145,402,806	968	264
Coffee	28,725	8,490	30	137,956,055	16,249	90,266,473	4,131,778	487	212
Colquitt	36,943	11,125	30	190,097,819	17,087	125,301,726	5,700,830	512	190
Columbia	46,974	16,574	35	371,136,044	22,393	265,133,582	12,739,535	769	288
Cook	14,018	4,254	30	65,444,237	15,384	42,030,759	1,811,873	426	206
Coweta	42,503	16,389	39	337,894,398	20,617	233,593,126	11,016,684	672	222
Crawford	8,132	2,073	25	36,202,227	17,464	24,086,674	1,088,828	525	229
Crisp	19,890	6,466	33	101,936,268	15,765	66,367,260	2,958,631	458	180
Dade	12,737	2,689	21	48,330,220	17,973	32,340,706	1,425,235	530	158
Dawson	5,381	2,473	46	45,445,628	18,377	30,698,896	1,462,395	591	318
Decatur	26,750	7,023	26	121,050,519	17,236	79,040,458	3,543,059	504	197
DeKalb	517,568	197,226	38	4,770,930,791	24,190	3,434,411,029	172,000,499	872	198
Dodge	17,825	5,296	30	84,184,984	15,896	54,780,983	2,430,722	459	184
Dooly	11,209	3,057	27	50,565,645	16,541	33,856,395	1,558,794	510	188
Dougherty	106,889	33,434	31	691,836,734	20,693	476,896,352	22,701,001	679	193
Douglas	60,486	22,390	37	501,871,780	22,415	348,186,651	17,044,292	761	232
Early	13,698	3,442	25	59,912,456	17,406	40,480,033	1,859,861	540	179
Echols	2,420	440	18	7,423,014	16,870	4,916,993	216,884	493	194
Effingham	20,017	6,099	30	125,516,712	20,580	88,460,524	4,068,419	667	221
Elbert	19,321	6,915	36	107,157,624	15,496	70,167,095	3,012,359	436	184
Emanuel	21,757	6,425	30	98,012,239	15,255	62,131,580	2,688,992	419	188
Evans	8,812	2,771	31	45,049,070	16,257	30,536,147	1,333,086	481	191
Fannin	15,150	4,677	31	70,219,313	15,014	45,593,018	1,985,934	425	184

TABLE 12 – 1984 PERSONAL INCOME TAX DATA – 1984 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts In Dollars)

COUNTY	1984 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Fayette	36,154	15,329	42	451,280,064	29,440	322,482,324	16,347,733	1,066	355
Floyd	81,606	29,375	36	571,503,104	19,455	393,322,446	18,590,609	633	169
Forsyth	31,378	11,329	36	262,254,553	23,149	184,994,292	8,890,373	785	283
Franklin	15,941	5,876	37	92,560,427	15,752	61,521,684	2,639,901	449	191
Fulton	626,837	259,758	41	6,377,159,154	24,550	4,557,882,511	239,302,445	922	200
Gilmer	11,755	4,164	35	64,819,413	15,567	41,869,246	1,806,784	434	202
Glascock	2,401	807	34	13,124,088	16,263	8,797,690	394,368	489	185
Glynn	58,461	21,038	36	440,375,196	20,932	304,365,558	14,532,701	691	196
Gordon	32,529	12,254	38	223,560,436	18,244	154,447,169	7,494,181	612	200
Grady	20,579	5,969	29	91,828,417	15,384	58,434,682	2,544,393	426	205
Greene	12,081	3,909	32	60,154,791	15,389	37,887,767	1,679,474	430	208
Gwinnett	216,054	92,161	43	2,497,965,566	27,104	1,810,870,270	91,277,384	990	351
Habersham	26,589	9,499	36	165,739,626	17,448	111,876,208	4,965,105	523	201
Hall	82,363	32,951	40	665,627,506	20,201	458,568,233	21,613,818	656	221
Hancock	9,650	2,688	28	36,104,000	13,432	22,253,618	920,213	342	208
Haralson	19,656	7,159	36	125,991,500	17,599	84,569,071	3,817,661	533	186
Harris	16,629	5,418	33	101,290,557	18,695	69,006,906	3,198,870	590	208
Hart	19,403	5,893	30	102,713,081	17,430	69,859,916	3,761,236	638	198
Heard	6,832	2,099	31	33,925,363	16,163	22,364,464	971,689	463	207
Henry	40,935	15,920	39	358,129,851	22,469	247,018,618	11,763,570	739	257
Houston	83,954	28,625	34	610,701,568	21,335	434,372,843	21,217,467	741	202
Irwin	9,256	2,491	27	41,608,300	16,703	28,624,854	1,287,770	517	196
Jackson	26,711	9,795	37	158,515,820	16,183	103,827,783	4,638,830	474	198
Jasper	8,129	2,557	31	43,488,906	17,008	29,320,374	1,310,574	513	203
Jeff Davis	12,125	4,123	34	67,871,020	16,461	46,119,049	2,023,436	491	196
Jefferson	18,904	5,909	31	91,814,848	15,538	62,467,614	2,702,282	457	197
Jenkins	9,092	2,473	27	38,514,562	15,574	24,437,769	1,075,145	435	196
Johnson	8,815	2,764	31	40,777,717	14,753	26,198,657	1,143,607	414	199
Jones	18,280	5,340	29	107,555,592	20,141	74,145,342	3,493,894	654	235
Lamar	12,596	4,194	33	69,675,368	16,613	46,439,329	2,039,430	486	178
Lanier	5,828	1,464	25	21,510,182	14,693	13,624,099	575,569	393	198
Laurens	38,594	13,206	34	230,714,212	17,470	152,682,649	6,953,058	527	202
Lee	13,833	4,138	30	84,552,549	20,433	56,853,742	2,596,797	628	271
Liberty	43,449	6,849	16	107,736,751	15,730	73,935,061	3,186,930	465	227
Lincoln	7,107	2,328	33	35,032,447	15,048	22,192,469	965,260	415	194
Long	5,113	1,167	23	18,616,512	15,952	12,067,502	528,207	453	223
Lowndes	73,672	21,852	30	402,405,585	18,415	273,547,480	12,728,011	582	201
Lumpkin	11,649	3,651	31	63,532,046	17,401	43,885,850	1,975,164	541	241
Macon	14,454	3,908	27	61,556,547	16,007	39,624,101	1,815,036	464	204
Madison	19,151	6,691	35	113,172,855	16,914	74,758,902	3,288,357	491	210
Marion	5,512	1,591	29	24,245,488	15,239	15,668,732	694,033	436	222
McDuffie	19,504	6,684	34	109,485,813	16,380	72,155,906	3,205,783	480	190
McIntosh	8,386	2,430	29	35,293,756	14,524	23,401,284	1,092,652	450	194
Meriwether	21,494	6,929	32	108,541,358	15,665	70,779,251	3,334,837	481	175
Miller	7,328	1,924	26	31,669,319	16,460	20,892,403	1,001,323	520	210
Mitchell	22,275	6,481	29	97,489,234	15,042	61,988,942	2,673,377	412	192
Monroe	15,345	5,015	33	93,172,804	18,579	63,121,501	2,895,665	577	205
Montgomery	7,591	2,083	27	31,100,348	14,931	20,183,090	883,780	424	194
Morgan	12,596	4,342	34	72,157,871	16,619	46,986,074	2,120,562	488	222
Murray	21,286	7,846	37	139,745,534	17,811	97,153,105	4,331,224	552	208
Muscogee	184,767	55,805	30	1,075,930,015	19,280	733,580,340	34,518,513	619	176
Newton	37,757	14,036	37	270,497,760	19,272	186,209,721	8,465,825	603	212
Oconee	14,378	4,948	34	103,560,695	20,930	70,918,457	3,371,300	681	252
Oglethorpe	9,391	2,856	30	45,757,200	16,021	29,648,971	1,299,864	455	208
Paulding	28,814	9,814	34	203,682,886	20,754	141,186,461	6,544,650	667	247

TABLE 12 – 1984 PERSONAL INCOME TAX DATA – 1984 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts In Dollars)

COUNTY	1984 RESIDENT POPULATION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL A.G.I. GROWTH INDEX
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN	1977 = 100
Peach	20,310	6,181	30	125,048,234	20,231	87,416,373	4,042,269	654	199
Pickens	12,787	4 462	35	78,612,255	17,618	53,640,341	2,400,097	538	222
Pierce	12,481	3,887	31	63,031,195	16,216	41,104,990	1,828,035	470	220
Pike	9,300	3,149	34	54,221,322	17,219	34,953,001	1,550,846	492	208
Polk	33,719	11,702	35	202,076,538	17,269	136,997,870	6,118,830	523	175
Pulaski	9,182	2,775	30	50,420,060	18,169	33,920,982	1,562,720	563	181
Putnam	11,139	4,009	36	74,469,938	18,576	52,405,068	2,400,095	599	228
Quitman	2,318	449	19	6,331,143	14,101	3,910,634	189,690	422	159
Rabun	10,990	3,891	35	59,204,886	15,216	38,228,195	1,655,205	425	220
Randolph	9,617	2,362	25	33,693,912	14,265	21,735,652	964,625	408	158
Richmond	190,381	61,227	32	1,204,276,695	19,669	848,029,505	40,247,135	657	196
Rockdale	40,408	15,638	39	379,676,032	24,279	266,011,258	13,232,901	846	243
Schley	3,549	1,035	29	17,514,582	16,922	12,140,741	539,258	521	244
Screven	14,530	4,321	30	71,310,687	16,501	47,628,546	2,117,248	490	198
Seminole	9,113	2,734	30	43,092,701	15,762	27,965,012	1,235,802	452	184
Spalding	50,984	18,085	35	339,516,173	18,773	228,704,564	10,454,467	578	192
Stephens	22,666	8,610	38	140,230,797	16,287	90,572,402	3,977,179	462	173
Stewart	6,050	1,599	26	23,768,188	14,864	15,359,254	668,693	418	190
Sumter	31,359	9,390	30	170,247,604	18,131	114,390,616	5,248,470	559	210
Talbot	6,639	1,937	29	28,348,656	14,635	18,162,276	752,407	388	193
Taliaferro	2,028	612	30	7,931,890	12,961	4,969,473	209,010	342	165
Tattnall	18,072	5,250	29	79,356,295	15,115	51,601,826	2,255,794	430	198
Taylor	8,033	2,466	31	39,548,086	16,037	26,047,213	1,158,819	470	191
Telfair	11,694	3,824	33	56,246,002	14,709	36,301,391	1,511,635	395	191
Terrell	12,611	3,318	26	52,606,933	15,855	34,614,804	1,547,875	467	181
Thomas	40,613	13,204	33	234,464,192	17,757	154,555,116	7,227,164	547	195
Tift	34,473	10,948	32	202,416,386	18,489	135,874,642	6,342,405	579	199
Toombs	23,699	7,545	32	134,718,648	17,855	92,858,643	4,306,356	571	197
Towns	5,822	1,966	34	26,636,583	13,549	16,629,079	705,168	359	225
Treutlen	6,309	1,765	28	25,286,783	14,327	16,070,146	677,033	384	196
Troup	52,780	19,367	37	362,194,226	18,702	248,896,337	11,336,913	585	195
Turner	9,906	2,902	29	42,848,384	14,765	28,022,612	1,234,506	425	184
Twiggs	10,100	2,489	25	44,101,097	17,718	29,413,809	1,322,838	531	228
Union	9,900	3,143	32	43,518,686	13,846	27,507,267	1,118,802	356	235
Upson	26,239	9,358	36	153,351,146	16,387	101,874,271	4,461,993	477	168
Walker	58,276	17,878	31	328,885,316	18,396	222,723,103	10,033,125	561	158
Walton	33,791	11,695	35	217,902,833	18,632	147,731,815	7,087,134	606	214
Ware	38,200	12,138	32	219,976,411	18,123	149,896,960	7,219,232	595	179
Warren	6,716	1,922	29	27,886,647	14,509	17,859,167	754,171	392	169
Washington	19,685	6,006	31	105,305,759	17,533	72,665,985	3,621,773	603	199
Wayne	22,053	6,572	30	122,390,720	18,623	83,271,560	3,815,835	581	203
Webster	2,380	644	27	11,986,683	18,613	8,427,036	322,616	501	267
Wheeler	5,103	1,447	28	21,056,567	14,552	13,284,478	562,854	389	214
White	10,756	4,143	39	66,837,593	16,133	43,744,266	1,923,130	464	233
Whitfield	70,330	27,864	40	560,138,907	20,103	397,079,388	19,254,259	691	185
Wilcox	7,709	2,170	28	31,677,698	14,598	20,434,063	914,064	421	179
Wilkes	11,472	3,994	35	62,547,836	15,660	40,258,387	2,069,935	518	190
Wilkinson	10,946	3,418	31	65,824,133	19,258	45,787,025	2,117,340	619	213
Worth	19,074	5,498	29	96,565,303	17,564	65,549,713	2,934,685	534	200
Other		141,507		900,534,380		1,391,949,536	61,612,994	435	
State Total	5,904,110	2,220,361	38	44,832,426,607	20,192	32,142,678,582	1,555,489,821	701	208

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1985 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	2,609,882	243,144	206	575	138,528	112,388	369,587	7,704	5,250	1,483	159	21	14,617
Atkinson	643,212	26,887	177	238	53,399	49,098	3,390	2,723	1,789	378	51	5	4,946
Bacon	2,254,341	70,583	176	263	85,956	81,346	5,588	4,415	2,780	729	77	7	8,008
Baker	286,698	13,406	166	163	70,615	68,124	3,793	2,206	1,046	188	44	1	3,485
Baldwin	6,932,336	586,470	213	203	228,344	213,166	22,683	16,663	6,317	1,740	447	24	25,191
Banks	928,118	96,857	264	1,220	89,444	82,207	6,794	6,057	3,922	1,125	202	18	11,324
Barrow	4,341,308	309,568	243	577	186,992	175,739	14,850	15,065	7,347	2,291	489	50	25,242
Bartow	8,736,493	444,698	209	244	458,583	435,920	178,348	27,226	13,135	3,652	1,106	48	45,167
Ben Hill	2,966,129	291,360	190	207	137,329	123,699	5,922	7,814	3,727	1,132	210	17	12,900
Berrien	1,988,276	524,169	171	217	116,345	110,166	6,250	6,990	4,494	1,101	196	14	12,795
Bibb	49,607,553	4,549,704	207	257	1,272,105	1,126,937	96,798	83,782	22,649	8,324	1,879	169	118,803
Bleckley	1,332,615	77,980	163	234	67,774	62,220	4,661	5,129	2,723	929	141	6	8,928
Brantley	819,271	32,766	213	283	92,512	87,788	7,897	4,295	3,071	1,084	87	6	8,543
Brooks	1,425,337	62,881	173	214	158,563	149,132	6,110	6,831	3,951	927	113	24	11,846
Bryan	1,868,484	112,617	226	817	101,574	96,456	7,606	5,797	3,291	1,218	208	12	10,526
Bulloch	6,776,425	467,149	186	254	318,958	300,891	14,076	18,119	8,362	2,157	516	36	29,190
Burke	2,454,993	121,646	198	176	169,547	159,977	933,146	9,531	4,664	1,219	226	18	15,658
Butts	2,875,541	85,168	222	196	104,853	96,221	10,031	7,215	3,176	971	217	10	11,589
Calhoun	482,361	19,804	132	101	79,691	75,387	3,879	2,263	1,275	338	49	2	3,927
Camden	2,532,998	345,630	297	38	220,104	205,025	21,351	8,667	3,971	1,381	316	19	14,354
Candler	1,757,317	95,114	195	314	70,126	66,143	3,597	3,633	2,103	566	104	6	6,412
Carroll	12,287,233	934,108	219	245	380,288	337,571	37,003	32,973	14,832	4,082	976	76	52,939
Catoosa	5,349,677	1,053,202	235	301	268,171	248,235	10,733	23,876	10,326	2,360	761	33	37,356
Charlton	881,802	68,387	160	107	102,735	98,390	7,832	3,282	1,942	635	57	5	5,921
Chatham	63,136,707	10,387,466	200	154	2,314,178	2,092,502	127,834	118,214	29,452	13,481	2,858	248	164,253
Chattahoochee	325,015	30,732	225	163	13,136	12,329	1,947	1,680	656	163	101	15	2,615
Chattooga	2,656,982	682,590	174	341	172,286	159,245	10,137	11,337	5,248	1,063	263	24	17,958
Cherokee	7,675,693	329,932	271	209	557,968	525,109	26,003	40,528	19,881	5,685	1,497	74	67,665
Clarke	25,194,077	1,671,588	221	259	773,619	722,610	39,535	39,236	9,785	3,039	1,008	90	53,158
Clay	476,413	57,520	198	244	32,305	31,013	1,530	1,592	817	266	27	3	2,705
Clayton	38,548,727	2,378,483	288	348	1,838,085 •	1,638,311 •	362,015	114,777	36,811	11,981	3,486	275	167,330
Clinch	939,952	89,926	209	204	77,344	72,778	6,516	2,503	2,075	658	49	7	5,292
Cobb	109,634,155	11,310,940	290	398	4,948,612	4,635,918	200,146	270,554	67,923	24,520	7,740	433	371,170
Coffee	5,173,087	362,461	195	333	227,218	211,358	10,598	13,054	7,350	2,019	360	19	22,802
Colquitt	7,190,649	434,418	197	229	324,441	307,621	17,549	17,343	8,694	2,610	367	40	29,054

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1985 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	3,658,767	534,603	288	181	460,754	427,594	21,768	29,520	10,390	4,245	840	90	45,085
Cook	1,948,086	235,902	176	184	110,691	103,957	7,199	5,917	3,199	1,039	130	5	10,290
Coweta	8,013,048	864,193	233	284	413,232	360,736	104,188	27,699	11,521	3,552	824	30	43,626
Crawford	397,441	24,465	147	433	64,282	60,625	5,116	4,164	2,374	708	133	12	7,391
Crisp	5,987,624	301,507	181	176	191,580	182,987	6,168	9,122	4,598	1,516	315	17	15,568
Dade	1,415,557	205,678	183	163	80,625	74,608	6,563	6,508	3,377	462	138	9	10,494
Dawson	753,000	32,199	279	326	99,241	95,872	3,618	6,476	3,606	1,070	226	15	11,393
Decatur	4,010,415	1,871,447	164	588	284,407	271,867	14,796	11,966	5,882	2,053	249	23	20,173
DeKalb	188,064,229	13,745,630	246	290	6,464,598	6,051,724	218,560	330,784	58,146	18,684	6,714	720	415,048
Dodge	2,182,733	116,434	181	144	94,497	83,901	10,262	8,092	4,213	994	168	29	12,496
Dooly	1,656,860	58,936	153	149	132,755	123,167	6,550	4,687	2,987	794	110	6	8,584
Dougherty	30,120,663	4,993,263	199	318	857,237	822,432	49,676	50,121	15,556	6,894	1,311	98	73,980
Douglas	10,868,573	328,706	283	291	490,540	454,201	33,125	37,770	16,314	5,001	1,312	95	60,492
Early	1,660,025	1,893,120	140	142	208,345	200,128	13,880	5,344	2,866	844	150	17	9,221
Echols	47,513	1,824	265	83	42,894	41,586	3,582	1,005	814	207	25	2	2,053
Effingham	1,603,518	76,047	216	252	156,266	145,582	50,735	10,810	6,191	2,483	285	12	19,781
Elbert	3,552,253	217,520	194	243	149,563	138,108	9,575	10,857	5,520	1,508	195	35	18,115
Emanuel	2,916,604	132,918	168	207	176,045	165,771	9,721	9,482	4,766	968	198	19	15,433
Evans	2,151,857	102,480	206	318	67,481	63,720	3,607	4,515	2,474	579	77	17	7,662
Fannin	2,358,420	136,943	189	217	116,508	105,966	4,829	8,591	5,037	951	320	20	14,919
Fayette	4,257,084	194,266	355	406	503,363	483,050	18,501	31,160	12,182	4,460	1,106	45	48,953
Floyd	20,372,623	1,735,382	189	204	741,738	664,512	127,051	46,694	17,393	4,979	1,464	105	70,635
Forsyth	6,145,149	230,547	286	381	383,639	364,664	14,840	22,338	12,125	4,093	790	39	39,385
Franklin	2,983,272	143,846	202	223	125,902	114,997	6,419	10,463	5,934	1,863	292	32	18,584
Fulton	301,801,772	29,015,660	213	259	9,454,336	8,815,029	498,244	341,170	61,730	22,716	5,817	598	432,031
Gilmer	2,628,777	133,169	218	262	101,797	95,730	8,554	7,397	4,604	924	232	13	13,170
Glascock	87,892	8,404	184	321	29,740	25,917	2,483	1,146	732	190	33	2	2,103
Glynn	21,002,218	4,304,151	217	232	817,279	766,592	56,636	33,778	10,582	4,528	947	60	49,895
Gordon	4,946,313	1,148,486	185	666	356,687	338,646	14,104	18,015	9,463	2,703	549	38	30,768
Grady	2,770,922	215,204	165	254	192,558	180,228	6,771	9,478	5,012	1,531	255	14	16,290
Greene	1,778,154	82,284	222	194	105,661	99,770	9,916	5,134	2,518	701	89	7	8,449
Gwinnett	62,363,837	2,854,773	493	511	3,318,479	2,997,089	110,368	172,426	54,522	19,285	5,194	274	251,701
Habersham	5,367,290	494,443	212	526	222,613	191,625	18,202	13,910	7,223	2,029	275	30	23,467
Hall	23,111,845	1,413,018	243	235	1,011,263	972,105	40,697	50,088	21,365	6,989	1,457	35	80,034
Hancock	527,107	54,649	161	331	78,011	74,360	28,938	3,888	1,396	258	47	4	5,593

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1985 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	2,640,522	224,670	182	324	134,275	122,738	17,617	11,746	5,920	1,686	370	23	19,745
Harris	2,008,108	64,835	216	226	164,801	149,605	32,857	10,005	4,753	1,241	284	20	16,303
Hart	2,812,179	540,594	220	294	154,399	141,651	13,020	10,899	5,100	1,393	226	22	17,640
Heard	326,049	74,764	165	647	56,486	52,737	136,537	3,750	2,203	551	104	9	6,617
Henry	5,826,368	338,483	230	367	410,418	360,473	27,067	27,012	13,116	4,364	964	70	45,526
Houston	13,833,545	792,430	215	119	637,763	596,689	27,922	48,478	15,459	5,995	2,010	134	72,076
Irwin	929,468	38,789	169	288	88,530	83,796	6,556	3,858	2,592	565	75	3	7,093
Jackson	5,625,945	512,005	215	711	198,563	185,094	15,997	14,832	7,487	2,005	427	36	24,787
Jasper	671,743	110,407	189	266	72,483	68,104	10,397	4,158	2,163	721	119	13	7,174
Jeff Davis	2,007,385	1,257,217	178	212	129,040	123,495	7,049	5,702	3,411	1,570	110	12	10,805
Jefferson	3,049,879	166,405	221	184	163,818	155,244	12,619	8,292	3,993	1,075	182	18	13,560
Jenkins	1,169,304	37,924	178	195	71,392	66,609	7,252	3,801	2,016	473	63	4	6,357
Johnson	890,028	38,549	173	254	50,623	45,977	3,828	4,119	2,205	558	56	6	6,944
Jones	1,463,527	103,639	214	153	135,681	126,430	18,601	11,254	5,354	1,842	418	25	18,893
Lamar	1,687,791	80,252	195	209	99,156	92,845	7,707	6,947	2,854	855	216	39	10,911
Lanier	647,406	23,650	232	213	37,681	35,067	2,280	2,372	1,566	412	47	6	4,403
Laurens	8,211,607	1,140,808	199	560	365,061	349,195	19,168	19,748	8,915	2,377	402	49	31,491
Lee	694,736	116,217	229	427	145,263	139,081	7,343	6,958	3,524	1,681	258	12	12,233
Liberty	4,300,865	267,708	237	99	199,284	192,182	17,754	18,009	5,345	1,503	984	36	25,877
Lincoln	517,174	38,975	158	194	61,405	57,432	3,078	3,501	1,819	637	84	10	6,051
Long	173,292	25,332	183	513	59,658	57,236	3,543	2,326	1,778	716	71	4	4,895
Lowndes	19,094,058	2,408,296	217	226	630,091	548,776	38,963	37,320	14,111	4,635	1,286	91	57,443
Lumpkin	1,578,430	46,576	308	346	115,894	109,277	9,306	6,625	3,983	938	302	8	11,856
Macon	1,784,057	396,568	211	675	193,143	186,210	6,731	6,412	2,859	938	148	20	10,377
Madison	910,062	34,771	216	271	130,973	120,256	19,593	10,771	5,908	1,818	314	37	18,848
Marion	453,510	17,707	174	238	53,335	50,664	2,894	2,627	1,524	308	56	5	4,520
McDuffie	3,050,627	174,771	195	194	144,169	135,032	7,291	9,990	4,537	1,726	201	10	16,464
McIntosh	1,006,263	42,487	167	180	74,841	70,319	4,621	4,042	1,717	602	83	9	6,453
Meriwether	3,291,083	339,646	170	232	168,289	157,297	10,887	10,392	4,530	1,135	296	37	16,390
Miller	790,452	34,937	134	121	99,718	95,797	3,355	3,037	1,879	455	73	8	5,452
Mitchell	3,051,433	153,754	168	298	184,869	173,667	11,425	9,056	4,728	1,506	161	16	15,467
Monroe	2,758,670	127,042	198	301	147,023	128,640	379,460	8,638	3,860	1,171	281	21	13,971
Montgomery	475,777	19,200	160	110	63,230	59,750	4,034	3,192	1,973	654	63	4	5,886
Morgan	2,380,597	405,741	240	1,065	121,382	115,517	9,424	6,540	3,483	972	171	18	11,184
Murray	2,070,401	568,178	216	754	185,846	174,363	9,148	11,263	6,845	1,827	536	37	20,508

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1985 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	46,717,532	4,673,114	206	264	1,433,252	1,293,321	71,211	99,838	24,828	7,338	3,195	168	135,367
Newton	5,989,386	263,563	216	194	312,628	293,851	12,767	22,387	9,404	2,859	606	37	35,293
Oconee	1,202,867	43,207	397	311	136,460	128,101	7,684	8,934	4,247	1,367	292	21	14,861
Oglethorpe	715,953	25,646	207	443	87,557	81,429	5,604	5,191	3,045	917	157	6	9,316
Paulding	3,286,342	54,022	264	239	200,169	181,699	16,254	18,685	10,799	2,841	677	50	33,052
Peach	2,794,953	313,541	187	161	147,644	140,129	7,242	9,446	3,624	1,386	259	30	14,745
Pickens	3,928,148	124,228	289	287	136,676	129,410	8,571	7,743	5,109	968	240	25	14,085
Pierce	1,251,863	23,959	170	156	115,665	107,858	7,724	5,879	3,704	1,184	144	8	10,919
Pike	490,808	15,408	255	248	79,607	73,142	4,035	5,489	3,071	878	213	16	9,667
Polk	4,965,348	303,307	196	101	237,095	198,888	16,174	18,276	8,366	1,960	491	37	29,130
Pulaski	1,285,674	61,913	155	221	78,833	74,514	3,819	4,405	2,071	678	120	11	7,285
Putnam	1,636,112	71,929	226	128	86,266	81,233	103,263	5,725	3,134	1,239	144	9	10,251
Quitman	153,198	5,808	276	125	17,543	16,600	1,168	848	414	162	13	4	1,441
Rabun	1,718,861	57,089	222	179	196,708	190,155	20,329	6,838	4,075	933	192	30	12,068
Randolph	1,284,129	82,187	131	160	67,886	63,983	4,494	3,565	1,824	405	49	6	5,849
Richmond	51,338,760	9,668,599	211	194	1,607,888	1,446,689	76,020	104,245	25,920	8,372	2,365	284	141,186
Rockdale	8,931,456	476,145	318	323	461,454	440,093	27,071	27,834	10,816	3,647	835	45	43,177
Schley	316,014	17,624	173	305	35,582	33,533	1,687	1,646	1,021	231	52	4	2,954
Screven	2,333,309	201,590	207	139	164,153	154,915	8,893	6,703	3,710	786	139	9	11,347
Seminole	1,697,747	126,416	146	180	103,648	98,217	4,470	4,381	2,336	867	78	10	7,672
Spalding	10,390,660	497,937	213	192	396,553	374,640	17,692	28,843	10,133	2,988	678	74	42,716
Stephens	4,764,942	366,475	207	97	198,291	167,426	11,781	13,777	5,741	2,025	404	40	21,987
Stewart	635,214	30,908	167	175	65,989	63,299	4,545	2,521	1,338	274	26	8	4,167
Sumter	5,994,579	515,706	193	307	291,236	263,846	17,050	13,966	6,130	2,150	475	33	22,754
Talbot	456,007	21,588	174	215	58,246	54,196	5,039	3,503	1,679	340	91	8	5,621
Taliaferro	131,806	3,183	149	161	33,421	32,127	1,736	1,061	470	113	19	0	1,663
Tattnall	2,210,295	58,949	178	198	142,237	134,625	8,515	7,560	4,566	1,303	171	38	13,658
Taylor	2,625,008	41,363	200	208	63,214	57,921	5,011	3,595	2,111	496	79	5	6,286
Telfair	1,628,635	137,586	158	345	96,563	89,820	5,658	5,277	2,897	845	84	8	9,111
Terrell	1,488,738	125,158	141	310	91,892	86,338	5,729	5,084	2,295	682	102	10	8,173
Thomas	8,365,967	581,143	204	200	350,109	331,457	13,980	20,266	8,554	2,841	425	48	32,134
Tift	7,353,125	696,477	182	449	320,336	306,984	21,676	16,136	8,430	2,665	513	76	27,820
Toombs	5,458,625	338,480	182	288	162,336	150,080	12,932	11,542	5,875	1,932	284	68	19,671
Towns	1,037,295	137,558	224	268	73,923	69,722	3,066	4,102	2,406	766	133	9	7,416
Treutlen	460,824	18,512	139	232	42,260	38,689	3,200	3,238	1,706	300	75	5	5,324

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY
1985 CALENDAR YEAR

COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	GROWTH INDEX 1977 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	12,518,621	1,299,756	211	248	472,823	419,260	20,277	27,875	10,359	2,918	673	66	41,891
Turner	1,023,501	53,995	145	352	87,886	83,684	4,831	3,895	2,449	475	96	11	6,926
Twiggs	373,193	85,905	200	136	90,752	80,078	7,144	4,742	2,529	655	149	12	8,087
Union	1,544,841	109,128	226	234	123,902	117,623	3,947	5,846	3,882	947	321	16	11,012
Upson	4,034,225	195,268	177	36	222,210	207,958	11,545	14,038	5,906	1,500	286	29	21,759
Walker	5,354,922	1,322,885	150	199	384,431	345,272	18,808	28,886	12,136	2,318	750	54	44,144
Walton	5,274,696	413,442	206	218	264,956	249,706	16,141	18,610	9,040	2,639	496	47	30,832
Ware	9,287,689	580,383	189	233	282,361	262,360	45,700	17,491	8,003	3,024	464	40	29,022
Warren	525,328	150,886	125	203	68,200	63,513	6,276	2,979	1,351	346	58	2	4,736
Washington	3,354,106	262,407	189	246	190,818	181,885	19,025	8,202	4,739	1,290	142	39	14,412
Wayne	3,914,292	1,598,902	190	177	251,629	231,907	14,457	10,633	5,893	2,079	215	23	18,843
Webster	111,091	6,369	146	29	38,455	37,225	2,235	1,009	666	100	10	2	1,787
Wheeler	376,899	9,105	164	174	48,303	45,158	4,744	2,416	1,504	433	36	3	4,392
White	1,797,707	269,034	242	725	140,984	133,131	5,896	7,111	4,244	983	205	18	12,561
Whitfield	22,131,400	2,018,027	211	177	826,193	722,307	29,066	38,742	18,791	8,932	1,155	121	67,741
Wilcox	482,379	17,026	171	220	57,224	52,823	4,190	3,062	1,981	452	87	1	5,583
Wilkes	2,466,459	544,451	206	859	131,161	123,450	4,907	5,962	3,087	953	105	18	10,125
Wilkinson	1,181,900	142,612	194	164	106,431	98,250	9,077	4,995	2,996	752	134	14	8,891
Worth	2,036,678	75,882	178	197	185,948	175,264	4,242	9,913	5,932	1,362	289	21	17,517
OTHER	60,354,886	17,168,566						9	17				3,755
STATE TOTAL	1,551,968,622	163,539,123	233	202	62,172,905	57,536,925	5,825,500	3,376,026	1,186,311	379,120	89,556	7,171	5,041,913

*Indicates Prior Years General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1985 through January 1986 corresponds to business activity of January - December 1985. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1985. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	626,837	1	10,055,501	1	341,170	1	6,377,159	1	9,313,273	1	15,991	.544	10.174	14,858
DeKalb	517,568	2	6,268,164	2	330,784	2	4,770,931	2	6,270,284	2	12,111	.639	9,218	12,115
Cobb	353,417	3	3,652,907	3	270,554	3	3,912,125	3	4,836,064	3	10,336	.766	11,069	13,684
Chatham	212,596	5	2,102,575	4	118,214	5	1,505,310	5	2,220,336	5	9,890	.556	7,081	10,444
Richmond	190,381	6	1,711,238	6	104,245	7	1,204,277	7	1,522,709	7	8,988	.548	6,326	7,998
Muscogee	184,767	8	1,557,237	8	99,838	8	1,075,930	9	1,364,632	8	8,428	.540	5,823	7,386
Gwinnett	216,054	4	2,059,195	5	172,426	4	2,497,966	4	3,107,457	4	9,531	.798	11,562	14,383
Bibb	156,664	9	1,635,517	7	83,782	9	1,186,951	8	1,223,735	9	10,440	.535	7.576	7,811
Clayton	165,630	7	1,284,415	9	114,777	6	1,363,119	6	2,000,326*	6	7,755	.693	8,230	12,077
Dougherty	106,889	10	1,003,833	10	50,121	10	691,837	10	872,108	12	9,391	.469	6,472	8,159
Floyd	81,606	12	676,193	15	46,694	13	571,503	13	791,563	14	8,286	.572	7,003	9,700
Houston	83,954	14	461,009	17	48,478	12	610,702	12	624,611	17	5,491	.577	7,274	7,440
Hall	82,363	11	769,662	12	50,088	11	665,628	11	1,012,802	11	9,345	.608	8,082	12,297
Clarke	78,510	13	839,742	11	39,236	15	509,657	15	762,145	15	10,696	.500	6,492	9,708
Lowndes	73,672	17	635,989	16	37,320	18	402,406	21	587,739	19	8,633	.507	5,489	7,978
Whitfield	70,330	15	736,760	13	38,742	16	560,139	14	751,373	16	10,476	.551	7,964	10,684
Walker	58,276	28	178,014	41	28,886	23	328,885	28	364,080	34	3,055	.496	5,644	6,248
Carroll	61,361	20	409,499	19	32,973	20	418,394	20	374,574	32	6,674	.537	6,819	6,104
Glynn	58,461	16	699,764	14	33,778	19	440,375	19	823,228	13	11,970	.578	7,533	14,082
Douglas	60,486	18	362,278	20	37,770	17	501,872	16	487,326	23	5,989	.624	8,297	8,057
Cherokee	60,960	19	255,848	28	40,528	14	501,545	17	511,112	20	4,197	.665	8,227	8,384
Troup	52,780	21	417,241	18	27,875	25	362,194	24	439,537	28	7,905	.528	6,862	8,328
Spalding	50,984	24	346,346	21	28,843	24	339,516	26	392,332	29	6,793	.566	6,659	7,695
Bartow	44,962	23	291,212	24	27,226	28	319,157	29	614,268	18	6,477	.606	7,098	13,662
Columbia	46,974	29	121,928	55	29,520	22	371,136	23	449,362	27	2,596	.628	7,901	9,566
Coweta	42,503	25	267,084	27	27,699	27	337,894	27	464,924	26	6,284	.652	7,950	10,939
Thomas	40,613	30	278,866	25	20,266	33	234,464	33	345,437	36	6,866	.499	5,773	8,506
Liberty	43,449	51	143,241	49	18,009	40	107,737	62	209,936	54	3,297	.414	2,480	4,832
Ware	38,200	34	309,515	22	17,491	41	219,976	36	308,060	40	8,102	.458	5,759	8,064
Catoosa	39,424	39	178,285	42	23,876	30	209,751	38	258,968	45	4,522	.606	5,320	6,569

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	38,594	31	273,693	26	19,758	34	230,714	34	368,363	33	7,092	.512	5,978	9,545
Rockdale	40,408	22	296,944	23	27,834	26	379,676	22	467,164	25	7,349	.689	9,396	11,561
Henry	40,935	27	194,157	37	27,012	29	358,130	25	387,540	30	4,743	.660	8,749	9,467
Bulloch	37,542	36	225,870	32	18,119	38	193,862	42	314,967	39	6,016	.483	5,164	8,390
Colquitt	36,943	37	239,544	30	17,343	42	190,098	43	325,170	38	6,484	.469	5,146	8,802
Baldwin	37,894	38	231,073	31	16,663	43	238,519	32	235,849	47	6,097	.440	6,294	6,224
Newton	37,757	33	199,647	35	22,387	31	270,498	30	306,618	41	5,288	.593	7,164	8,121
Tift	34,473	35	245,067	29	16,136	44	202,416	40	326,660	37	7,109	.468	5,874	9,534
Polk	33,719	43	165,493	45	18,276	37	202,077	41	215,062	51	4,908	.542	5,993	6,378
Walton	33,791	41	175,785	43	18,610	36	217,903	37	265,847	44	5,202	.551	6,449	7,867
Gordon	32,529	40	164,821	46	18,015	39	223,560	35	352,570	35	5,067	.554	6,873	10,844
Sumter	31 359	42	199,796	34	13,966	48	170,248	44	280,896	43	6,371	.445	5,429	8,957
Fayette	36,154	26	141,768	50	31,160	21	451,280	18	501,551	22	3,921	.862	12,482	13,873
Forsyth	31,378	32	204,815	33	22,338	32	262,255	31	379,504	31	6,527	.712	8,358	12,095
Coffee	28,725	47	172,422	44	13,054	51	137,956	51	221,956	49	6,003	.454	4,803	7,727
Paulding	28,814	46	109,450	59	18,685	35	203,683	39	197,953	58	3,798	.648	7,069	6,870
Upson	26,239	48	134,471	51	14,038	47	153,351	48	219,503	50	5,125	.535	5,844	8,366
Decatur	26,750	50	133,258	52	11,966	52	121,051	57	286,663	42	4,982	.447	4,525	10,716
Jackson	26,711	44	187,507	38	14,832	46	158,516	47	201,091	56	7,020	.555	5,934	7,528
Habersham	26,589	45	178,777	40	13,910	49	165,740	45	209,827	55	6,724	.523	6,233	7,892
Toombs	23,699	54	181,946	39	11,542	54	134,719	52	163,012	76	7,677	.487	5,685	6,878
Chattooga	22,214	58	88,565	71	11,337	55	120,037	58	169,382	72	3,986	.510	5,404	7,625
Stephens	22,666	52	158,732	47	13,777	50	140,231	49	179,207	70	7,003	.608	6,187	7,906
Chattahoochee	24,121	154	10,833	151	1,680	152	11,870	156	14,276	159	449	.070	492	592
Barrow	23,399	49	144,710	48	15,065	45	164,673	46	190,389	61	6,184	.644	7,038	8,137
Meriwether	21,494	59	109,703	58	10,392	64	108,541	61	168,184	73	5,104	.483	5,050	7,825
Mitchell	22,275	68	101,650	62	9,056	73	97,489	72	185,092	65	4,563	.407	4,377	8,309
Emanuel	21,757	70	97,217	65	9,482	69	98,012	71	175,492	71	4,468	.436	4,505	8,066
Wayne	22,053	53	130,031	54	10,633	62	122,391	56	246,364	46	5,896	.482	5,550	11,171
Grady	20,579	72	91,882	69	9,478	70	91,828	78	186,999	64	4,465	.461	4,462	9,087

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	21,286	62	69,014	86	11,263	56	139,746	50	183,511	67	3,242	.529	6,565	8,621
Crisp	19,890	56	199,587	36	9,122	72	101,936	69	189,155	63	10,035	.459	5,125	9,510
Burke	20,552	55	81,826	78	9,531	68	103,163	67	1,093,123	10	3,981	.464	5,020	53,188
Peach	20,310	69	93,164	68	9,446	71	125,048	55	147,371	80	4,587	.465	6,157	7,256
Washington	19,685	60	111,230	57	8,202	79	105,306	65	200,910	57	5,651	.417	5,350	10,206
Elbert	19,321	61	118,408	56	10,857	59	107,158	64	147,683	79	6,128	.562	5,546	7,644
Hart	19,403	66	93,719	67	10,899	58	102,713	68	154,671	78	4,830	.562	5,294	7,972
McDuffie	19,504	65	101,688	60	9,990	66	109,486	60	142,323	84	5,214	.512	5,614	7,297
Haralson	19,656	63	87,944	72	11,746	53	125,992	53	140,355	85	4,474	.598	6,410	7,141
Jefferson	18,904	74	101,664	61	8,292	78	91,815	79	167,863	74	5,378	.439	4,857	8,880
Effingham	20,017	71	53,447	104	10,810	60	125,517	54	196,317	59	2,670	.540	6,271	9,808
Tattnall	18,072	81	73,677	82	7,580	84	79,356	83	143,140	83	4,077	.419	4,391	7,921
Worth	19,074	75	67,867	87	9,913	67	96,565	73	179,506	69	3,558	.520	5,063	9,411
Madison	19,151	80	30,332	124	10,771	61	113,173	59	139,849	86	1,584	.562	5,910	7,302
Dodge	17,825	90	72,758	84	8,092	80	84,184	82	94,163	115	4,082	.454	4,723	5,283
Jones	18,280	78	48,774	108	11,254	57	107,556	63	145,031	82	2,668	.616	5,884	7,934
Ben Hill	17,019	79	98,818	64	7,814	81	93,562	75	129,621	92	5,806	.459	5,498	7,616
Appling	16,565	64	86,996	75	7,704	83	84,223	81	481,975	24	5,252	.465	5,084	29,096
Harris	16,629	73	66,938	88	10,005	65	101,291	70	182,462	68	4,025	.602	6,091	10,973
Brooks	15,811	98	47,472	109	6,831	91	52,545	109	155,242	77	3,002	.432	3,323	9,819
Franklin	15,941	76	99,435	63	10,463	63	92,560	77	121,416	96	6,238	.656	5,806	7,617
Fannin	15,150	86	78,613	80	8,591	77	70,219	90	110,795	101	5,189	.567	4,635	7,313
Monroe	15,345	57	91,955	70	8,638	76	93,173	76	508,100	21	5,993	.563	6,072	33,112
Screven	14,530	82	77,777	81	6,703	93	71,311	89	163,808	75	5,353	.461	4,908	11,274
Macon	14,454	87	59,455	94	6,412	98	61,557	102	192,941	60	4,113	.444	4,259	13,349
Butts	14,811	83	95,810	66	7,215	86	79,060	84	106,252	104	6,469	.487	5,338	7,174
Berrien	14,077	93	66,275	90	6,990	88	72,236	87	116,416	98	4,708	.497	5,131	8,270
Cook	14,018	99	64,925	91	5,917	101	65,444	96	111,156	100	4,632	.422	4,669	7,930
Camden	15,658	67	84,240	76	8,667	75	94,967	74	226,376	46	5,380	.554	6,065	14,458
Early	13,698	94	55,300	100	5,344	108	59,912	104	214,008	52	4,037	.390	4,374	15,623

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	14,378	84	40,096	115	8,934	74	103,561	66	135,785	89	2,789	.621	7,203	9,444
Dade	12,737	110	47,185	110	6,508	96	48,330	112	81,171	123	3,705	.511	3,794	6,373
Lamar	12,596	100	56,250	99	6,947	89	69,675	91	100,552	110	4,466	.552	5,532	7,983
Terrell	12,611	111	49,626	107	5,084	113	52,607	108	92,067	116	3,935	.403	4,172	7,301
Pierce	12,481	104	41,678	114	5,879	102	63,031	100	115,582	99	3,339	.471	5,050	9,261
Lee	13,833	97	23,141	131	6,758	92	84,553	80	146,424	81	1,673	.489	6,112	10,585
Pickens	12,787	77	130,938	53	7,743	82	78,612	85	137,981	88	10,240	.606	6,148	10,791
Morgan	12,596	88	79,344	79	6,540	95	72,158	88	124,941	94	6,299	.519	5,729	9,919
Jeff Davis	12,125	96	66,912	89	5,702	106	67,871	92	130,544	90	5,519	.470	5,598	10,767
Telfair	11,694	108	54,276	103	5,277	109	56,246	106	95,478	114	4,641	.451	4,810	8,165
Greene	12,081	103	59,272	95	5,134	111	60,155	103	109,686	102	4,906	.425	4,979	9,079
Gilmer	11,755	91	87,626	73	7,397	85	64,819	97	104,284	106	7,454	.629	5,514	8,871
Wilkes	11,472	95	82,215	77	5,962	100	62,548	101	128,357	93	7,167	.520	5,452	11,189
Dooly	11,209	105	55,229	101	4,687	116	50,566	110	129,717	91	4,927	.418	4,511	11,573
Bleckley	10,859	115	44,421	111	5,129	112	63,200	99	66,881	138	4,091	.472	5,820	6,159
Lumpkin	11,649	101	52,568	105	6,625	94	63,532	98	118,583	97	4,513	.569	5,454	10,180
Rabun	10,990	85	57,139	97	6,838	90	59,205	105	210,484	53	5,199	.622	5,387	19,152
Wilkinson	10,946	107	39,396	116	4,995	114	65,824	95	107,327	103	3,599	.456	6,014	9,850
Putnam	11,139	89	54,533	102	5,725	105	74,470	86	184,496	66	4,896	.514	6,686	16,563
Bryan	11,195	102	62,246	92	5,797	104	67,143	93	104,062	107	5,560	.518	5,998	9,295
White	10,756	92	59,906	93	7,111	87	66,838	94	139,027	87	5,570	.661	6,214	12,926
Randolph	9,617	132	42,804	113	3,565	134	33,694	134	68,477	135	4,451	.370	3,504	7,120
Turner	9,906	123	34,117	119	3,895	127	42,848	121	88,515	119	3,444	.393	4,325	8,935
Hancock	9,650	128	17,571	136	3,888	128	36,104	129	103,298	108	1,821	.403	3,741	10,704
Union	9,900	106	51,470	106	5,846	103	43,519	118	121,570	95	5,199	.591	4,396	12,280
Bacon	9,742	109	75,125	83	4,415	118	43,832	117	86,934	122	7,711	.453	4,499	8,924
Twiggs	10,100	126	12,440	149	4,742	115	44,101	116	87,222	120	1,231	.470	4,366	8,636
Seminole	9,113	112	56,489	98	4,381	120	43,093	120	102,687	109	6,199	.481	4,729	11,268
Irwin	9,256	124	30,949	122	3,858	129	41,608	122	90,352	117	3,344	.417	4,495	9,761
Pulaski	9,182	117	42,856	112	4,405	119	50,420	111	78,333	127	4,667	.480	5,491	8,531

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	9,300	121	16,351	139	5,489	107	54,221	107	77,177	128	1.758	.590	5,830	8,299
Oglethorpe	9,391	119	23,861	130	5,191	110	45,757	113	87,033	121	2,541	.553	4,872	9,268
Jenkins	9,092	129	38,976	117	3,801	130	38,515	127	73,861	130	4,287	.418	4,236	8,124
Banks	9,117	116	30,937	123	6,057	99	38,916	126	89,001	118	3,393	.664	4,269	9,762
Brantley	9,358	122	27,265	127	4,295	121	41,560	123	95,685	113	2,913	.459	4,441	10,225
Johnson	8,815	135	29,667	125	4,119	124	40,777	124	49,805	149	3,366	.467	4,626	5,650
Evans	8,812	114	71,730	85	4,515	117	45,049	115	67,327	137	8,140	.512	5,112	7,640
McIntosh	8,386	130	33,273	120	4,042	126	35,294	130	74,940	129	3,972	.483	4,214	8,947
Taylor	8,033	118	87,479	74	3,595	133	39,548	125	62,932	141	10,890	.448	4,923	7,835
Crawford	8,132	137	13,247	147	4,164	122	36,202	128	65,741	139	1,629	.512	4,452	8,084
Wilcox	7,709	142	16,079	140	3,062	140	31,678	137	57,013	145	2,086	.397	4,109	7,396
Jasper	8,129	127	22,391	132	4,158	123	43,489	119	78,501	126	2,754	.512	5,350	9,657
Candler	7,606	125	58,578	96	3,633	132	33,838	133	69,740	134	7,702	.478	4,449	9,170
Charlton	7,784	131	29,230	126	3,282	137	31,631	138	106,222	105	3,755	.422	4,064	13,646
Miller	7,328	133	25,217	128	3,037	141	31,669	136	99,152	112	3,441	.414	4,322	13,531
Montgomery	7,591	141	15,859	143	3,192	139	31,100	139	63,784	140	2,089	.421	4,097	8,403
Lincoln	7,107	138	17,240	138	3,501	136	35,032	131	60,510	143	2,426	.493	4,929	8,514
Clinch	6,971	136	31,323	121	2,503	146	31,785	135	79,294	124	4,493	.359	4,560	11,375
Warren	6,716	139	17,511	137	2,979	142	27,887	141	69,789	133	2,607	.444	4,152	10,391
Talbot	6,639	144	15,196	145	3,503	135	28,349	140	59,235	144	2,289	.528	4,270	8,922
Heard	6,832	120	10,868	150	3,750	131	33,925	132	189,274	62	1,591	.549	4,966	27,704
Atkinson	6,534	145	21,440	134	2,723	143	26,652	143	52,488	147	3,281	.417	4,079	,033
Treutlen	6,309	146	15,361	144	3,238	138	25,287	145	42,489	151	2,435	.513	4,008	6,735
Stewart	6,050	143	21,172	135	2,521	145	23,768	147	67,844	136	3,500	.417	3,929	11,214
Calhoun	5,774	140	16,079	141	2,263	150	26,894	142	79,266	125	2,785	.392	4,658	13,728
Lanier	5,828	147	21,577	133	2,372	148	21,510	148	37,347	153	3,702	.407	3,691	6,408
Towns	5,822	134	34,533	118	4,102	125	26,637	144	72,788	131	5,931	.705	4,575	9,199
Marion	5,512	148	15,117	146	2,627	144	24,245	146	53,558	146	2,743	.477	4,399	9,717
Wheeler	5,103	150	12,564	148	2,416	147	21,057	149	49,902	148	2,462	.473	4,126	9,779
Dawson	5,381	113	25,087	129	6,476	97	45,446	114	99,490	111	4,662	1.203	8,446	18,489

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1984 Population Census	Master Economic Rank	1985 Taxable Sales (Based on Sales Tax)		1985 Automobile Registrations		1984 Adj. Gross Income Reported (Ga. Returns)		1985 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	5,113	151	5,776	154	2,326	149	18,617	150	60,779	142	1,130	.455	3,641	11,887
Baker	3,856	149	9,554	153	2,206	151	14,319	152	71,917	132	2,478	.572	3,713	18,651
Clay	3,659	152	15,880	142	1,592	154	12,132	154	32,543	156	4,340	.435	3,316	8,894
Schley	3,549	153	10,534	152	1,646	153	17,515	151	35,220	154	2,968	.464	4,935	9,924
Glascock	2,401	156	2,930	158	1,146	155	13,124	153	28,400	157	1,220	.477	5,466	11,828
Quitman	2,318	159	5,107	155	848	159	6,331	159	17,768	158	2,203	.366	2,731	7,665
Webster	2,380	155	3,703	157	1,009	157	11,987	155	39,490	152	1,556	.424	5,037	16,592
Echols	2,420	158	1,582	159	1,005	158	7,423	158	45,168	150	654	.415	3,067	18,664
Taliaferro	2,028	157	4,394	156	1,061	156	7,932	157	33,863	155	2,167	.523	3,911	16,698
Other			345		9		900,534							
STATE TOTAL	5,904,110		49,678,645		3,376,026		44,832,427		63,362,425		8,414	.572	7,393	10,732

* INDICATES PRIOR YEAR DIGEST

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 Census

TABLE 15 — CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS —— 1984 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	6,848	9.63	14,190,528	.42
$5,000 to 10,000	3,711	5.22	27,150,783	.80
$10,000 to 25,000	6,348	8.93	106,153,292	3.12
$25,000 to 50,000	4,929	6.93	176,517,131	5.19
$50,000 to 100,000	3,747	5.27	260,389,418	7.65
$100,000 to 250,000	2,051	2.89	305,419,497	8.98
$250,000 to 500,000	664	.93	232,682,047	6.84
$500,000 to 1,000,000	362	.51	253,042,208	7.44
OVER 1,000,000	382	.54	2,026,266,189	59.56
NONE (NO TAXABLE INCOME)	42,045	59.15		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	71,078	100.00	3,401,811,093	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,808	11.78	3,096,660	.11
$5,000 to 10,000	623	4.06	4,534,355	.16
$10,000 to 25,000	909	5.92	14,899,203	.54
$25,000 to 50,000	768	5.01	27,561,228	1.00
$50,000 to 100,000	717	4.67	51,233,142	185
$100,000 to 250,000	764	4.98	123,608,271	4.47
$250,000 to 500,000	486	3.17	169,499,965	6.13
$500,000 to 1,000,000	310	2.02	214,272,868	7.75
OVER 1,000,000	498	3.25	2,154,907,691	77.99
NONE (NO TAXABLE INCOME)	8,461	55.14		
ALL FOREIGN (TAXABLE, NONTAXABLE)	15,344	100.00	2,763,613,383	100.00
ALL CORPORATIONS				
$1 to 5,000	8,656	10.01	17,287,188	.28
$5,000 to 10,000	4,334	5.01	31,685,138	.51
$10,000 to 25,000	7,257	8.40	121,052,495	1.96
$25,000 to $50,000	5,694	6.59	204,078,359	3.31
$50,000 to 100,000	4,464	5.16	311,622,560	5.05
$100,000 to 250,000	2,815	3.26	429,027,768	6.96
$250,000 to 500,000	1,150	1.33	402,182,012	6.52
$500,000 to 1,000,000	672	.78	467,315,076	7.58
OVER 1,000,000	880	1.02	4,181,173,880	67.83
NONE (NO TAXABLE INCOME)	50,506	58.44		
ALL CLASSES (TAXABLE, NONTAXABLE)	86,431	100.00	6,165,424,476	100.00

Table 16 ——1985 MILLAGE RATES BY COUNTY ———ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	17.23	Evans	17.51	Newton	33.78
Atkinson	22.66	Fannin	20.71	Oconee	21.65
Bacon	18.75	Fayette	33.29	Oglethorpe	19.95
Baker	15.70	Floyd	32.87	Paulding	32.13
Baldwin	26.92	Forsyth	24.49	Peach	18.62
Banks	17.54	Franklin	18.69	Pickens	24.76
Barrow	24.60	Fulton	33.10	Pierce	19.32
Bartow	24.24	Gilmer	22.82	Pike	22.67
Ben Hill	19.65	Glascock	15.39	Polk	25.61
Berrien	17.75	Glynn	23.33	Pulaski	21.09
Bibb	40.50	Gordon	22.06	Putnam	20.27
Bleckley	28.15	Grady	19.25	Quitman	24.75
Brantley	21.72	Greene	22.00	Rabun	14.25
Brooks	19.33	Gwinnett	31.40	Randolph	15.83
Bryan	15.85	Habersham	19.61	Richmond	22.30
Bulloch	15.81	Hall	19.85	Rockdale	33.51
Burke	9.87	Hancock	42.91	Schley	16.79
Butts	25.56	Haralson	27.61	Screven	19.50
Calhoun	18.90	Harris	16.86	Seminole	15.38
Camden	23.10	Hart	23.90	Spalding	30.54
Candler	16.24	Heard	19.77	Stephens	20.98
Carroll	23.65	Henry	36.21	Stewart	16.33
Catoosa	15.88	Houston	13.77	Sumter	12.89
Charlton	19.78	Irwin	18.13	Talbot	19.03
Chatham	30.74	Jackson	22.86	Taliaferro	13.38
Chattahoochee	10.76	Jasper	23.15	Tattnall	15.75
Chattooga	24.17	Jeff Davis	11.77	Taylor	19.90
Cherokee	24.10	Jefferson	15.34	Telfair	18.79
Clarke	32.34	Jenkins	22.14	Terrell	15.06
Clay	15.92	Johnson	25.66	Thomas	19.50
Clayton	32.43	Jones	16.24	Tift	12.46
Clinch	26.28	Lamar	21.26	Toombs	19.41
Cobb	27.55	Lanier	20.95	Towns	7.52
Coffee	23.36	Laurens	19.37	Treutlen	17.58
Colquitt	14.72	Lee	22.92	Troup	19.91
Columbia	22.40	Liberty	17.29	Turner	18.02
Cook	22.08	Lincoln	20.00	Twiggs	25.80
Coweta	24.07	Long	19.77	Union	12.40
Crawford	22.20	Lowndes	20.10	Upson	22.05
Crisp	15.94	Lumpkin	21.94	Walker	19.68
Dade	22.31	Macon	14.87	Walton	19.86
Dawson	24.95	Madison	19.30	Ware	19.56
Decatur	12.06	Marion	16.79	Warren	19.00
DeKalb	41.66	McDuffie	16.05	Washington	20.76
Dodge	26.16	McIntosh	27.19	Wayne	20.25
Dooly	14.80	Meriwether	18.79	Webster	16.62
Dougherty	26.36	Miller	16.60	Wheeler	18.43
Douglas	36.35	Mitchell	14.32	White	16.29
Early	11.87	Monroe	11.91	Whitfield	20.51
Echols	12.02	Montgomery	12.50	Wilcox	22.34
Effingham	23.50	Morgan	17.63	Wilkes	18.61
Elbert	27.71	Murray	18.33	Wilkinson	24.19
Emanuel	23.21	Muscogee	35.16	Worth	17.47

Rate Prevailing in Unincorporated County

Table 17 – 1985 MILLAGE RATES BY COUNTY — NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	7.52	Wilkes	18.61	Atkinson	22.66
Burke	9.87	Peach	18.62	Pike	22.67
Chattahoochee	10.76	Franklin	18.69	Gilmer	22.82
Jeff Davis	11.77	Bacon	18.75	Jackson	22.86
Early	11.87	Meriwether	18.79	Lee	22.92
Monroe	11.91	Telfair	18.79	Camden	23.10
Echols	12.02	Calhoun	18.90	Jasper	23.15
Decatur	12.06	Warren	19.00	Emanuel	23.21
Union	12.40	Talbot	19.03	Glynn	23.33
Tift	12.46	Grady	19.25	Coffee	23.36
Montgomery	12.50	Madison	19.30	Effingham	23.50
Sumter	12.89	Pierce	19.32	Carroll	23.65
Taliaferro	13.38	Brooks	19.33	Hart	23.90
Houston	13.77	Laurens	19.37	Coweta	24.07
Rabun	14.25	Toombs	19.41	Cherokee	24.10
Mitchell	14.32	Screven	19.50	Chattooga	24.17
Colquitt	14.72	Thomas	19.50	Wilkinson	24.19
Dooly	14.80	Ware	19.56	Bartow	24.24
Macon	14.87	Habersham	19.61	Forsyth	24.49
Terrell	15.06	Ben Hill	19.65	Barrow	24.60
Jefferson	15.34	Walker	19.68	Quitman	24.75
Seminole	15.38	Heard	19.77	Pickens	24.76
Glascock	15.39	Long	19.77	Dawson	24.95
Baker	15.70	Charlton	19.78	Butts	25.56
Tattnall	15.75	Hall	19.85	Polk	25.61
Bulloch	15.81	Walton	19.86	Johnson	25.66
Randolph	15.83	Taylor	19.90	Twiggs	25.80
Bryan	15.85	Troup	19.91	Dodge	26.16
Catoosa	15.88	Oglethorpe	19.95	Clinch	26.28
Clay	15.92	Lincoln	20.00	Dougherty	26.36
Crisp	15.94	Lowndes	20.10	Baldwin	26.92
McDuffie	16.05	Wayne	20.25	McIntosh	27.19
Candler	16.24	Putnam	20.27	Cobb	27.55
Jones	16.24	Whitfield	20.51	Haralson	27.61
White	16.29	Fannin	20.71	Elbert	27.71
Stewart	16.33	Washington	20.76	Bleckely	28.15
Miller	16.60	Lanier	20.95	Spalding	30.54
Webster	16.62	Stephens	20.98	Chatham	30.74
Marion	16.79	Pulaski	21.09	Gwinnett	31.40
Schley	16.79	Lamar	21.26	Paulding	32.13
Harris	16.86	Oconee	21.65	Clarke	32.34
Appling	17.23	Brantley	21.72	Clayton	32.43
Liberty	17.29	Lumpkin	21.94	Floyd	32.87
Worth	17.47	Greene	22.00	Fulton	33.10
Evans	17.51	Upson	22.05	Fayette	33.29
Banks	17.54	Gordon	22.06	Rockdale	33.51
Treutlen	17.58	Cook	22.08	Newton	33.78
Morgan	17.63	Jenkins	22.14	Muscogee	35.16
Berrien	17.75	Crawford	22.20	Henry	36.21
Turner	18.02	Richmond	22.30	Douglas	36.35
Irwin	18.13	Dade	22.31	Bibb	40.50
Murray	18.33	Wilcox	22.34	DeKalb	41.66
Wheeler	18.43	Columbia	22.40	Hancock	42.91

RATE PREVAILING IN UNINCORPORATED COUNTY

TABLE 18 —— GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY —— 1985

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 14,298	Evans	$ 5,632	Newton	$ 36,000
Atkinson	1,743	Fannin	5,386	Oconee	11,204
Bacon	10,431	Fayette	47,789	Oglethorpe	3,726
Baker	856	Floyd	143,635	Paulding	12,613
Baldwin	43,887	Forsyth	25,049	Peach	28,814
Banks	3,509	Franklin	15,876	Pickens	13,363
Barrow	29,558	Fulton	6,375,537	Pierce	8,593
Bartow	45,141	Gilmer	9,342	Pike	5,515
Ben Hill	18,263	Glascock	1,327	Polk	28,309
Berrien	8,718	Glynn	314,822	Pulaski	12,213
Bibb	463,913	Gordon	28,002	Putnam	11,880
Bleckley	10,753	Grady	15,501	Quitman	521
Brantley	3,597	Greene	16,740	Rabun	18,695
Brooks	11,030	Gwinnett	338,080	Randolph	13,409
Bryan	5,303	Habersham	41,559	Richmond	465,731
Bulloch	31,750	Hall	165,254	Rockdale	54,091
Burke	18,583	Hancock	8,631	Schley	3,322
Butts	8,679	Haralson	20,537	Screven	15,695
Calhoun	10,804	Harris	31,812	Seminole	7,963
Camden	10,209	Hart	23,098	Spalding	70,915
Candler	5,391	Heard	2,674	Stephens	28,536
Carroll	65,152	Henry	43,374	Stewart	6,403
Catoosa	13,806	Houston	53,727	Sumter	40,557
Charlton	8,689	Irwin	5,990	Talbot	5,563
Chatham	673,969	Jackson	17,663	Taliaferro	3,062
Chattahoochee	654	Jasper	10,138	Tattnall	9,898
Chattooga	28,068	Jeff Davis	11,023	Taylor	5,593
Cherokee	40,097	Jefferson	15,169	Telfair	8,025
Clarke	201,338	Jenkins	5,942	Terrell	19,103
Clay	2,853	Johnson	2,584	Thomas	150,337
Clayton	84,837	Jones	8,101	Tift	39,385
Clinch	5,011	Lamar	16,340	Toombs	21,862
Cobb	754,844	Lanier	8,114	Towns	14,781
Coffee	28,412	Laurens	42,232	Treutlen	2,840
Colquitt	56,311	Lee	6,231	Troup	136,706
Columbia	35,782	Liberty	16,008	Turner	8,249
Cook	6,109	Lincoln	2,075	Twiggs	2,549
Coweta	76,143	Long	679	Union	8,593
Crawford	1,815	Lowndes	93,144	Upson	29,506
Crisp	17,745	Lumpkin	11,607	Walker	72,535
Dade	11,828	Macon	18,834	Walton	54,247
Dawson	8,030	Madison	11,283	Ware	43,602
Decatur	28,995	Marion	3,399	Warren	4,158
DeKalb	1,440,166	McDuffie	35,829	Washington	44,282
Dodge	14,852	McIntosh	5,164	Wayne	12,352
Dooly	13,205	Meriwether	14,085	Webster	2,516
Dougherty	158,443	Miller	9,817	Wheeler	1,864
Douglas	36,746	Mitchell	21,579	White	17,862
Early	29,793	Monroe	22,703	Whitfield	153,529
Echols	316	Montgomery	8,217	Wilcox	3,030
Effingham	7,828	Morgan	16,236	Wilkes	22,721
Elbert	39,090	Murray	14,617	Wilkinson	6,552
Emanuel	19,301	Muscogee	617,534	Worth	9,739
				TOTAL	15,285,573

*These figures are computer prepared without consideration for change offs or refunds.

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